

# SENATE MOTION

**MADAM PRESIDENT:**

**I move** that Senate Bill 16 be amended to read as follows:

- 1 Page 1, delete lines 7 through 17, begin a new paragraph and insert:
- 2 "SECTION 2. IC 3-8-1-23.6 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 4 1, 2008]: **Sec. 23.6. A person who runs in an election after June 30,**
- 5 **2008, for the office of township assessor under IC 36-6-5-1 must**
- 6 **have attained the certification of a level two assessor-appraiser**
- 7 **under IC 6-1.1-35.5 before taking office."**
- 8 Delete pages 2 through 4.
- 9 Page 5, delete lines 1 through 35.
- 10 Page 6, line 17, reset in roman "township".
- 11 Page 6, line 17, after "and" insert "**assessors (if any),**".
- 12 Page 6, line 39, after "assessor" delete "and" and insert ",".
- 13 Page 6, line 39, reset in roman "and township".
- 14 Page 6, line 40, reset in roman "assessor".
- 15 Page 6, line 40, after "assessor" insert "**(if any),**".
- 16 Page 7, between lines 21 and 22, begin a new line block indented
- 17 and insert:
- 18 "**(6) Township assessors (if any),**".
- 19 Page 8, delete lines 21 through 42, begin a new paragraph and
- 20 insert:
- 21 "SECTION 5. IC 5-28-15-8, AS ADDED BY P.L.4-2005, SECTION
- 22 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
- 23 2008]: Sec. 8. (a) This section applies to records and other information,
- 24 including records and information that are otherwise confidential,
- 25 maintained by the following:
- 26 (1) The board.
- 27 (2) A U.E.A.
- 28 (3) The department of state revenue.
- 29 (4) The corporation.
- 30 (5) The department of local government finance.
- 31 (6) A county auditor.

(7) A township assessor **(if any)**.

**(8) A county assessor.**

(b) A person or an entity listed in subsection (a) may request a second person or entity described in subsection (a) to provide any records or other information maintained by the second person or entity that concern an individual or a business that is receiving a tax deduction, exemption, or credit related to an enterprise zone. Notwithstanding any other law, the person or entity to whom the request is made under this section must comply with the request. A person or entity receiving records or information under this section that are confidential must also keep the records or information confidential.

(c) A person or an entity that receives confidential records or information under this section and knowingly or intentionally discloses the records or information to an unauthorized person commits a Class A misdemeanor.

SECTION 2. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1.5. ~~(a)~~ "Assessing official" means:

(1) a township assessor **(if any)**;

**(2) a county assessor;** or

~~(2)~~ **(3)** a member of a county property tax assessment board of appeals.

SECTION 3. IC 6-1.1-1-22, AS AMENDED BY P.L.88-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. "Township assessor" ~~includes:~~

~~(1) an elected means a township assessor and~~

~~(2) a trustee assessor. elected under IC 36-6-5-1."~~

Page 9, delete lines 1 through 12.

Page 9, delete lines 30 through 42, begin a new paragraph and insert:

"SECTION 8. IC 6-1.1-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.

(b) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is situated on the assessment date of the year for which the assessment is made if the property is:

(1) regularly used or permanently located where it is situated; or

(2) owned by a nonresident who does not have a principal office within this state.

(d) If a personal property return is filed pursuant to subsection (c), the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return to the assessor of the township in which the owner resides **or to the county assessor if there is no township assessor for the township**. If such evidence is not filed within forty-five (45) days after the filing deadline, the **township or county** assessor ~~of for~~ the ~~township in which area where~~ the owner resides shall determine if the owner filed a personal property return in the township **or county** where the property is situated. If such a return was filed, the property shall be assessed where it is situated. If such a return was not filed, the **township or county** assessor ~~of for~~ the ~~township area~~ where the owner resides shall notify the assessor of the township **or county** where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

(1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or

(2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns.

SECTION 4. IC 6-1.1-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) If a question arises as to the proper place to assess personal property, the county assessor shall determine the place if:

**(1) two (2) or more townships in the county are served by township assessors and the conflict involves different townships which are located within the county the assessor serves: two (2) or more of those townships; or**

**(2) the conflict does not involve any other county and none of the townships in the county is served by a township assessor.**

If the conflict involves different counties, the department of local government finance shall determine the proper place of assessment.

(b) A determination made under this section by ~~a county assessor or~~ the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.

SECTION 5. IC 6-1.1-3-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. Before the assessment date of each year, the county auditor shall deliver to each township assessor **(if any) and the county assessor** the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 6. IC 6-1.1-3-6 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. Between the assessment date and the filing date of each year, the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 7. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

(1) the assessor of each township in which the taxpayer's personal property is subject to assessment; **or**

**(2) the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment.**

(b) The township assessor **or county assessor** may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

(1) the taxpayer submits a written application for an extension prior to the filing date; and

(2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor **or county assessor** for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor if: the~~

**(1) a taxpayer has personal property subject to assessment in more than one (1) township in a county; and**

**(2) the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000); ~~A~~**

**the taxpayer filing a ~~consolidated~~ return shall file a single return with the county assessor and** attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. ~~A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township. A The taxpayer filing a consolidated return shall provide the following: (1) the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.~~

**(2) A copy of the consolidated return, with attachments, for each township listed on the return.**

(e) The county assessor shall provide to each affected township assessor in the county all information filed by a taxpayer under subsection (d) that affects the township. The county assessor shall provide the information before:

(1) May 25 of each year, for a return filed on or before the filing date for the return; or

(2) June 30 of each year, for a return filed after the filing date for the return.

(f) The township assessor shall send all required notifications to the taxpayer.

(g) (e) The county assessor may refuse to accept a consolidated personal property tax return that does not have attached to it a schedule listing, by township, all the personal property of the taxpayer and the assessed value of the property as required under comply with subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return to which subsection (d) applies is filed on the date it is filed with the county assessor with the schedule of personal property and assessed value required by subsection (d) attached.

SECTION 8. IC 6-1.1-3-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) For purposes of this section, "inventory" means:

(1) materials held for processing or for use in production;

(2) finished or partially finished goods of a manufacturer or processor; and

(3) property held for sale in the ordinary course of trade or business.

(b) For purposes of this section, "dealer" has the meaning set forth in IC 9-13-2-42.

(c) For purposes of this section, "established place of business" refers to a place of business that meets the minimum standards prescribed by the bureau of motor vehicles under rules adopted under IC 4-22-2.

(d) If the inventory owned or held by a taxpayer on the assessment date of a year does not, in the taxpayer's opinion, fairly represent the average inventory carried by the taxpayer, the taxpayer may elect to list the taxpayer's inventory for assessment on the basis of the average true tax value of the inventory owned or held by the taxpayer during the preceding calendar year, or during the portion of the preceding calendar year that the taxpayer was engaged in business.

(e) If a taxpayer elects to use the average method, the taxpayer shall notify the township assessor, or the county assessor if there is no township assessor for the township, of the election at the time the taxpayer files the taxpayer's personal property return. The election, once made, is binding on the taxpayer for the tax year in question and for each year thereafter unless permission to change is granted by the department of local government finance.

(f) If a taxpayer elects to use the average method, the taxpayer shall

1 use that method for reporting the value of all the taxpayer's inventories  
2 which are located in this state.

3 (g) Inventory owned by a dealer shall be assessed at the dealer's  
4 established place of business.

5 SECTION 9. IC 6-1.1-3-14 IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The township  
7 assessor, **or the county assessor if there is no township assessor for**  
8 **the township**, shall:

9 (1) examine and verify; or

10 (2) allow a contractor under IC 6-1.1-36-12 to examine and  
11 verify;

12 the accuracy of each personal property return filed with the township  
13 **or county** assessor by a taxpayer. If appropriate, the assessor or  
14 contractor under IC 6-1.1-36-12 shall compare a return with the books  
15 of the taxpayer and with personal property owned, held, possessed,  
16 controlled, or occupied by the taxpayer.

17 SECTION 10. IC 6-1.1-3-15 IS AMENDED TO READ AS  
18 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) In connection  
19 with the activities required by section 14 of this chapter, or if a person  
20 owning, holding, possessing, or controlling any personal property fails  
21 to file a personal property return with the township **or county** assessor  
22 as required by this chapter, the township **or county** assessor may  
23 examine:

24 (1) the personal property of the person;

25 (2) the books and records of the person; and

26 (3) under oath, the person or any other person whom the assessor  
27 believes has knowledge of the amount, identity, or value of the  
28 personal property reported or not reported by the person on a  
29 return.

30 (b) After such an examination, the assessor shall assess the personal  
31 property to the person owning, holding, possessing, or controlling that  
32 property.

33 (c) As an alternative to such an examination, the township **or**  
34 **county** assessor may estimate the value of the personal property of the  
35 taxpayer and shall assess the person owning, holding, possessing, or  
36 controlling the property in an amount based upon the estimate. Upon  
37 receiving a notification of estimated value from the township **or county**  
38 assessor, the taxpayer may elect to file a personal property return,  
39 subject to the penalties imposed by IC 6-1.1-37-7.

40 SECTION 11. IC 6-1.1-3-16 IS AMENDED TO READ AS  
41 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. If, from the  
42 evidence before ~~him~~, a township **or county assessor**, ~~the~~ assessor  
43 determines that a person has temporarily converted any part of ~~his~~ **the**  
44 **person's** personal property into property which is not taxable under  
45 this article to avoid the payment of taxes on the converted property, the  
46 township **or county** assessor shall assess the converted property to the  
47 taxpayer.

SECTION 12. IC 6-1.1-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. (a) On or before June 1 of each year, each township assessor (**if any**) of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the **township** assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b).

(b) On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

(c) The department of local government finance shall prescribe the forms required by this section.

SECTION 13. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 18. (a) Each township assessor of a county (**if any**) shall periodically report to the county assessor and the county auditor with respect to the returns and properties of taxpayers which the township assessor has examined. The township assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

(b) Each year, on or before the time prescribed by the department of local government finance, each township assessor of a county (**if any**) shall deliver to the county assessor a copy of each business personal property return which the taxpayer is required to file in duplicate **with the township assessor** under section 7(c) of this chapter and a copy of any supporting data supplied by the taxpayer with the return. Each year, the county assessor:

(1) shall review and may audit those returns; and

(2) shall determine the returns in which the assessment appears to be improper.

SECTION 14. IC 6-1.1-3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19. (**a**) While a county property tax assessment board of appeals is in session, each township assessor of the county (**if any**) shall make the following information available to the county assessor and the board:

(1) Personal property returns.

(2) Documents related to the returns. ~~and~~

(3) Any information in the possession of the **township** assessor ~~which that~~ is related to the identity of the owners or possessors of property or the values of property.

(**b**) Upon written request of the board, the township assessor shall furnish ~~this~~ information **referred to in subsection (a)** to any member of the board either directly or through employees of the board."

Delete pages 10 through 14.

Page 15, delete lines 1 through 11.

- 1 Page 15, line 26, reset in roman "township".  
 2 Page 15, line 26, delete "county".  
 3 Page 15, line 26, after "assessor" insert ", **or the county assessor if**  
 4 **there is no township assessor for the township,**".  
 5 Page 16, delete lines 17 through 42, begin a new paragraph and  
 6 insert:  
 7 "SECTION 23. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005,  
 8 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2008]: Sec. 4.7. (a) For purposes of this section, "assessor"  
 10 means:  
 11 (1) a township assessor; or  
 12 (2) a county assessor who assumes the responsibility for verifying  
 13 sales under 50 IAC 21-3-2(b);  
 14 (b) The department of local government finance shall provide  
 15 training to **township assessors, county** assessors, and county auditors  
 16 with respect to the verification of sales disclosure forms under 50  
 17 IAC 21-3-2.  
 18 SECTION 15. IC 6-1.1-4-12.4 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.4. (a) For purposes  
 20 of this section, the term "oil or gas interest" includes but is not limited  
 21 to:  
 22 (1) royalties;  
 23 (2) overriding royalties;  
 24 (3) mineral rights; or  
 25 (4) working interest;  
 26 in any oil or gas located on or beneath the surface of land which lies  
 27 within this state.  
 28 (b) Oil or gas interest is subject to assessment and taxation as real  
 29 property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4, section~~  
 30 **4 of this chapter**, each oil or gas interest shall be assessed annually by  
 31 the assessor of the township in which the oil or gas is located, **or the**  
 32 **county assessor if there is no township assessor for the township.**  
 33 The township **or county** assessor shall assess the oil or gas interest to  
 34 the person who owns or operates the interest.  
 35 (c) A piece of equipment is an appurtenance to land if it is incident  
 36 to and necessary for the production of oil and gas from the land  
 37 covered by the oil or gas interest. This equipment includes but is not  
 38 limited to wells, pumping units, lines, treaters, separators, tanks, and  
 39 secondary recovery facilities. These appurtenances are subject to  
 40 ~~assessment~~ **assessment** as real property. Notwithstanding ~~the provisions~~  
 41 ~~of IC 1971, 6-1.1-4-4, section 4 of this chapter~~, each of these  
 42 appurtenances shall be assessed annually by the assessor of the  
 43 township in which the appurtenance is located, **or the county assessor**  
 44 **if there is no township assessor for the township.** The township **or**  
 45 **county** assessor shall assess the appurtenance to the person who owns  
 46 or operates the working interest in the oil or gas interest.  
 47 SECTION 16. IC 6-1.1-4-12.6 IS AMENDED TO READ AS



FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.6. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion.

(b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of:

(1) the average daily production of the oil; multiplied by

(2) three hundred sixty-five (365); and multiplied by

(3) the posted price of oil on the assessment date.

However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate township assessor (**if any**), **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The department of local government finance shall prescribe a schedule for township **and county** assessors to use in assessing the appurtenances described in section 12.4(c) of this chapter.

SECTION 17. IC 6-1.1-4-13.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13.6. (a) The township assessor, **or the county assessor if there is no township assessor for the township**, shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township **or county** using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective.

(b) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality.

The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor ~~or township assessor~~ fails to submit land values under subsection (a) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county **(if any)** of the values as modified by the county property tax assessment board of appeals. ~~Township assessors~~ **Assessing officials** shall use the values determined under this section.

SECTION 18. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township **or county** assessor or ~~his~~ **the assessor's** authorized representative may, after first making known ~~his~~ **the assessor's or representative's** intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township ~~he serves~~ **or county** and which are subject to assessment.

SECTION 19. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. (a) For purposes of making a general reassessment of real property or annual adjustments under section 4.5 of this chapter, ~~any a~~ township assessor **(if any)** and ~~any a~~ county assessor may employ:

- (1) deputies;
- (2) employees; and
- (3) technical advisors who are:
  - (A) qualified to determine real property values;
  - (B) professional appraisers certified under 50 IAC 15; and
  - (C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section."

Delete pages 17 through 18.

- 1 Page 19, delete lines 1 through 17.
- 2 Page 23, line 23, reset in roman "township".
- 3 Page 23, line 23, after "township" insert "**or**".
- 4 Page 23, delete lines 29 through 42, begin a new paragraph and
- 5 insert:
- 6 "SECTION 35. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,
- 7 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JULY 1, 2008]: Sec. 25. (a) Each township assessor **and each county**
- 9 **assessor** shall keep the assessor's reassessment data and records current
- 10 by securing the necessary field data and by making changes in the
- 11 assessed value of real property as changes occur in the use of the real
- 12 property. The township **or county** assessor's records shall at all times
- 13 show the assessed value of real property in accordance with ~~the~~
- 14 ~~provisions of~~ this chapter. The township assessor shall ensure that the
- 15 county assessor has full access to the assessment records maintained by
- 16 the township assessor.
- 17 (b) The township assessor in a county having a consolidated city (**if**
- 18 **any**), **the county assessor if there are no township assessors in a**
- 19 **county having a consolidated city**, or the county assessor in every
- 20 other county, shall:
- 21 (1) maintain an electronic data file of:
- 22 (A) the parcel characteristics and parcel assessments of all
- 23 parcels; and
- 24 (B) the personal property return characteristics and
- 25 assessments by return;
- 26 for each township in the county as of each assessment date;
- 27 (2) maintain the electronic file in a form that formats the
- 28 information in the file with the standard data, field, and record
- 29 coding required and approved by:
- 30 (A) the legislative services agency; and
- 31 (B) the department of local government finance;
- 32 (3) transmit the data in the file with respect to the assessment date
- 33 of each year before October 1 of the year to:
- 34 (A) the legislative services agency; and
- 35 (B) the department of local government finance;
- 36 in a manner that meets the data export and transmission
- 37 requirements in a standard format, as prescribed by the office of
- 38 technology established by IC 4-13.1-2-1 and approved by the
- 39 legislative services agency; and
- 40 (4) resubmit the data in the form and manner required under this
- 41 subsection, upon request of the legislative services agency or the
- 42 department of local government finance, if data previously
- 43 submitted under this subsection does not comply with the
- 44 requirements of this subsection, as determined by the legislative
- 45 services agency or the department of local government finance.
- 46 An electronic data file maintained for a particular assessment date may
- 47 not be overwritten with data for a subsequent assessment date until a

copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

SECTION 20. IC 6-1.1-4-27.5, AS AMENDED BY P.L.219-2007, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27.5. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to the general reassessment of real property that is to commence on July 1, 2009, the county council of each county shall, for property taxes due in 2006, 2007, 2008, and 2009, levy in each year against all the taxable property in the county an amount equal to one-fourth (1/4) of the remainder of:

(1) the estimated costs referred to in section 28.5(a) of this chapter; minus

(2) the amount levied under this section by the county council for property taxes due in 2004 and 2005.

(c) With respect to a general reassessment of real property that is to commence on July 1, 2014, and each fifth year thereafter, the county council of each county shall, for property taxes due in the year that the general reassessment is to commence and the four (4) years preceding that year, levy against all the taxable property in the county an amount equal to one-fifth (1/5) of the estimated costs of the general reassessment under section 28.5 of this chapter.

(d) The department of local government finance shall give to each county council notice, before January 1 in a year, of the tax levies required by this section for that year.

(e) The department of local government finance may raise or lower the property tax levy under this section for a year if the department determines it is appropriate because the estimated cost of:

(1) a general reassessment; or

(2) making annual adjustments under section 4.5 of this chapter; has changed.

(f) The county assessor ~~or township assessor~~ may petition the county fiscal body to increase the levy under subsection (b) or (c) to pay for the costs of:

(1) a general reassessment;

(2) verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to

~~(A) the county assessor or~~

~~(B) township assessors;~~

under IC 6-1.1-5.5-3; or

(3) processing annual adjustments under section 4.5 of this chapter.

The assessor must document the needs and reasons for the increased

1 funding.

2 (g) If the county fiscal body denies a petition under subsection (f),  
3 the **county** assessor may appeal to the department of local government  
4 finance. The department of local government finance shall:

5 (1) hear the appeal; and

6 (2) determine whether the additional levy is necessary.

7 SECTION 21. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007,  
8 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2008]: Sec. 28.5. (a) Money assigned to a property  
10 reassessment fund under section 27.5 of this chapter may be used only  
11 to pay the costs of:

12 (1) the general reassessment of real property, including the  
13 computerization of assessment records;

14 (2) payments to ~~county assessors, members of property tax~~  
15 ~~assessment boards of appeals, or assessing officials and hearing~~  
16 **officers for county property tax assessment boards of appeals**  
17 under IC 6-1.1-35.2;

18 (3) the development or updating of detailed soil survey data by  
19 the United States Department of Agriculture or its successor  
20 agency;

21 (4) the updating of plat books;

22 (5) payments for the salary of permanent staff or for the  
23 contractual services of temporary staff who are necessary to assist  
24 ~~county assessors, members of a county property tax assessment~~  
25 ~~board of appeals, and assessing officials;~~

26 (6) making annual adjustments under section 4.5 of this chapter;  
27 and

28 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms  
29 forwarded to

30 ~~(A) the county assessor or~~

31 ~~(B) township assessors;~~

32 under IC 6-1.1-5.5-3.

33 Money in a property tax reassessment fund may not be transferred or  
34 reassigned to any other fund and may not be used for any purposes  
35 other than those set forth in this section.

36 (b) All counties shall use modern, detailed soil maps in the general  
37 reassessment of agricultural land.

38 (c) The county treasurer of each county shall, in accordance with  
39 IC 5-13-9, invest any money accumulated in the property reassessment  
40 fund. Any interest received from investment of the money shall be paid  
41 into the property reassessment fund.

42 (d) An appropriation under this section must be approved by the  
43 fiscal body of the county after the review and recommendation of the  
44 county assessor. However, in a county with ~~an elected a~~ township  
45 assessor in every township, the county assessor does not review an  
46 appropriation under this section, and only the fiscal body must approve  
47 an appropriation under this section."

1 Delete pages 24 through 25.

2 Page 26, delete lines 1 through 35.

3 Page 27, delete lines 9 through 42, begin a new paragraph and  
4 insert:

5 "SECTION 39. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005,  
6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7 JULY 1, 2008]: Sec. 31. (a) The department of local government  
8 finance shall periodically check the conduct of:

- 9 (1) a general reassessment of property;
- 10 (2) work required to be performed by local officials under 50
- 11 IAC 21; and
- 12 (3) other property assessment activities in the county, as
- 13 determined by the department.

14 The department of local government finance may inform township  
15 assessors **(if any)**, county assessors, and the presidents of county  
16 councils in writing if its check reveals that the general reassessment or  
17 other property assessment activities are not being properly conducted,  
18 work required to be performed by local officials under 50 IAC 21 is not  
19 being properly conducted, or property assessments are not being  
20 properly made.

21 (b) The failure of the department of local government finance to  
22 inform local officials under subsection (a) shall not be construed as an  
23 indication by the department that:

- 24 (1) the general reassessment or other property assessment
- 25 activities are being properly conducted;
- 26 (2) work required to be performed by local officials under 50
- 27 IAC 21 is being properly conducted; or
- 28 (3) property assessments are being properly made.

29 (c) If the department of local government finance:

- 30 (1) determines under subsection (a) that a general reassessment
- 31 or other assessment activities for a general reassessment year or
- 32 any other year are not being properly conducted; and

33 (2) informs:

- 34 (A) the township assessor **(if any)** of each affected township;
- 35 (B) the county assessor; and
- 36 (C) the president of the county council;

37 in writing under subsection (a);

38 the department may order a state conducted assessment or reassessment  
39 under section 31.5 of this chapter to begin not less than sixty (60) days  
40 after the date of the notice under subdivision (2). If the department  
41 determines during the period between the date of the notice under  
42 subdivision (2) and the proposed date for beginning the state conducted  
43 assessment or reassessment that the general reassessment or other  
44 assessment activities for the general reassessment are being properly  
45 conducted, the department may rescind the order.

46 (d) If the department of local government finance:

- 47 (1) determines under subsection (a) that work required to be

performed by local officials under 50 IAC 21 is not being properly conducted; and

(2) informs:

(A) the township assessor of each affected township **(if any)**;

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may conduct the work or contract to have the work conducted to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the work or having the work conducted that work required to be performed by local officials under 50 IAC 21 is being properly conducted, the department may rescind the order.

(e) If the department of local government finance contracts to have work conducted under subsection (d), the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

**(f) A county council president who is informed by the department of local government finance under subsection (a) shall provide the information to the board of county commissioners. A board of county commissioners that receives information under this subsection may adopt an ordinance determining that:**

**(1) the information indicates that the county assessor has failed to perform adequately the duties of county assessor; and**

**(2) by that failure the county assessor forfeits the office of county assessor and is subject to removal from office by an information filed under IC 34-17-2-1(b)."**

Delete pages 28 through 32.

Page 33, delete lines 1 through 42, begin a new paragraph and insert:

"SECTION 41. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.6. (a) Subject to the other requirements of this section, the department of local government finance may:

(1) negotiate an addendum to a contract referred to in ~~section 31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract of the department; or

(2) include provisions in a contract entered into by the department under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter;

to require the contractor of the department to represent the department in appeals initiated under section 31.7 of this chapter and to afford to taxpayers an opportunity to attend an informal hearing.

(b) The purpose of the informal hearing referred to in subsection (a) is to:

- (1) discuss the specifics of the taxpayer's assessment or reassessment;
- (2) review the taxpayer's property record card;
- (3) explain to the taxpayer how the assessment or reassessment was determined;
- (4) provide to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or reassessment;
- (5) note and consider objections of the taxpayer;
- (6) consider all errors alleged by the taxpayer; and
- (7) otherwise educate the taxpayer about:
  - (A) the taxpayer's assessment or reassessment;
  - (B) the assessment or reassessment process; and
  - (C) the assessment or reassessment appeal process under section 31.7 of this chapter.

(c) Following an informal hearing referred to in subsection (b), the contractor shall:

- (1) make a recommendation to the department of local government finance as to whether a change in the reassessment is warranted; and
- (2) if recommending a change under subdivision (1), provide to the department a statement of:
  - (A) how the changed assessment or reassessment was determined; and
  - (B) the amount of the changed assessment or reassessment.

(d) To preserve the right to appeal under section 31.7 of this chapter, a taxpayer must initiate the informal hearing process by notifying the department of local government finance or its designee of the taxpayer's intent to participate in an informal hearing referred to in subsection (b) not later than forty-five (45) days after the department of local government finance gives notice under ~~section 31.5(h)~~ **section 31.5(g)** of this chapter to taxpayers of the amount of the reassessment.

(e) The informal hearings referred to in subsection (b) must be conducted:

- (1) in the county where the property is located; and
- (2) in a manner determined by the department of local government finance.

(f) The department of local government finance shall:

- (1) consider the recommendation of the contractor under subsection (c); and
- (2) if the department accepts a recommendation that a change in the assessment or reassessment is warranted, accept or modify the recommended amount of the changed assessment or reassessment.

(g) The department of local government finance shall send a notice of the result of each informal hearing to:

- (1) the taxpayer;
- (2) the county auditor;



(3) the county assessor; and

(4) the township assessor (**if any**) of the township in which the property is located.

(h) A notice under subsection (g) must:

(1) state whether the assessment or reassessment was changed as a result of the informal hearing; and

(2) if the assessment or reassessment was changed as a result of the informal hearing:

(A) indicate the amount of the changed assessment or reassessment; and

(B) provide information on the taxpayer's right to appeal under section 31.7 of this chapter.

(i) If the department of local government finance does not send a notice under subsection (g) not later than two hundred seventy (270) days after the date the department gives notice of the amount of the assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of this chapter:

(1) the department may not change the amount of the assessment or reassessment under the informal hearing process described in this section; and

(2) the taxpayer may appeal the assessment or reassessment under section 31.7 of this chapter.

(j) The department of local government finance may adopt rules to establish procedures for informal hearings under this section.

(k) Payment for an addendum to a contract under subsection (a)(1) is made in the same manner as payment for the contract under ~~section 31.5(i)~~ **section 31.5(h)** of this chapter.

SECTION 22. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.7. (a) As used in this section, "special master" refers to a person designated by the Indiana board under subsection (e).

(b) The notice of assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of this chapter is subject to appeal by the taxpayer to the Indiana board. The procedures and time limitations that apply to an appeal to the Indiana board of a determination of the department of local government finance do not apply to an appeal under this subsection. The Indiana board may establish applicable procedures and time limitations under subsection (l).

(c) In order to appeal under subsection (b), the taxpayer must:

(1) participate in the informal hearing process under section 31.6 of this chapter;

(2) except as provided in section 31.6(i) of this chapter, receive a notice under section 31.6(g) of this chapter; and

(3) file a petition for review with the appropriate county assessor not later than thirty (30) days after:

(A) the date of the notice to the taxpayer under section 31.6(g) of this chapter; or

- 1 (B) the date after which the department may not change the
- 2 amount of the assessment or reassessment under the informal
- 3 hearing process described in section 31.6 of this chapter.
- 4 (d) The Indiana board may develop a form for petitions under
- 5 subsection (c) that outlines:
  - 6 (1) the appeal process;
  - 7 (2) the burden of proof; and
  - 8 (3) evidence necessary to warrant a change to an assessment or
  - 9 reassessment.
- 10 (e) The Indiana board may contract with, appoint, or otherwise
- 11 designate the following to serve as special masters to conduct
- 12 evidentiary hearings and prepare reports required under subsection (g):
  - 13 (1) Independent, licensed appraisers.
  - 14 (2) Attorneys.
  - 15 (3) Certified level two or level three Indiana assessor-appraisers
  - 16 (including administrative law judges employed by the Indiana
  - 17 board).
  - 18 (4) Other qualified individuals.
- 19 (f) Each contract entered into under subsection (e) must specify the
- 20 appointee's compensation and entitlement to reimbursement for
- 21 expenses. The compensation and reimbursement for expenses are paid
- 22 from the county property reassessment fund.
- 23 (g) With respect to each petition for review filed under subsection
- 24 (c), the special masters shall:
  - 25 (1) set a hearing date;
  - 26 (2) give notice of the hearing at least thirty (30) days before the
  - 27 hearing date, by mail, to:
    - 28 (A) the taxpayer;
    - 29 (B) the department of local government finance;
    - 30 (C) the township assessor (**if any**); and
    - 31 (D) the county assessor;
  - 32 (3) conduct a hearing and hear all evidence submitted under this
  - 33 section; and
  - 34 (4) make evidentiary findings and file a report with the Indiana
  - 35 board.
- 36 (h) At the hearing under subsection (g):
  - 37 (1) the taxpayer shall present:
    - 38 (A) the taxpayer's evidence that the assessment or
    - 39 reassessment is incorrect;
    - 40 (B) the method by which the taxpayer contends the assessment
    - 41 or reassessment should be correctly determined; and
    - 42 (C) comparable sales, appraisals, or other pertinent
    - 43 information concerning valuation as required by the Indiana
    - 44 board; and
  - 45 (2) the department of local government finance shall present its
  - 46 evidence that the assessment or reassessment is correct.
- 47 (i) The Indiana board may dismiss a petition for review filed under

1 subsection (c) if the evidence and other information required under  
 2 subsection (h)(1) is not provided at the hearing under subsection (g).

3 (j) The township assessor (**if any**) and the county assessor may  
 4 attend and participate in the hearing under subsection (g).

5 (k) The Indiana board may:

6 (1) consider the report of the special masters under subsection  
 7 (g)(4);

8 (2) make a final determination based on the findings of the special  
 9 masters without:

10 (A) conducting a hearing; or

11 (B) any further proceedings; and

12 (3) incorporate the findings of the special masters into the board's  
 13 findings in resolution of the appeal.

14 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:

15 (1) establish procedures to expedite:

16 (A) the conduct of hearings under subsection (g); and

17 (B) the issuance of determinations of appeals under subsection  
 18 (k); and

19 (2) establish deadlines:

20 (A) for conducting hearings under subsection (g); and

21 (B) for issuing determinations of appeals under subsection (k).

22 (m) A determination by the Indiana board of an appeal under  
 23 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.

24 SECTION 23. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,  
 25 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 JULY 1, 2008]: Sec. 39. (a) For assessment dates after February 28,  
 27 2005, except as provided in subsections (c) and (e), the true tax value  
 28 of real property regularly used to rent or otherwise furnish residential  
 29 accommodations for periods of thirty (30) days or more and that has  
 30 more than four (4) rental units is the lowest valuation determined by  
 31 applying each of the following appraisal approaches:

32 (1) Cost approach that includes an estimated reproduction or  
 33 replacement cost of buildings and land improvements as of the  
 34 date of valuation together with estimates of the losses in value  
 35 that have taken place due to wear and tear, design and plan, or  
 36 neighborhood influences.

37 (2) Sales comparison approach, using data for generally  
 38 comparable property.

39 (3) Income capitalization approach, using an applicable  
 40 capitalization method and appropriate capitalization rates that are  
 41 developed and used in computations that lead to an indication of  
 42 value commensurate with the risks for the subject property use.

43 (b) The gross rent multiplier method is the preferred method of  
 44 valuing:

45 (1) real property that has at least one (1) and not more than four  
 46 (4) rental units; and

47 (2) mobile homes assessed under IC 6-1.1-7.

(c) A township assessor **(if any) or the county assessor** is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the township assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. A taxpayer must verify under penalties for perjury any information provided to the **township or county** assessor for use in the application of either method.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

SECTION 24. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 39.5. (a) As used in this section, "qualified real property" means a riverboat (as defined in IC 4-33-2-17).

(b) Except as provided in subsection (c), the true tax value of qualified real property is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences using base prices determined under 50 IAC 2.3 and associated guidelines published by the department.

(2) Sales comparison approach, using data for generally comparable property, excluding values attributable to licenses, fees, or personal property as determined under 50 IAC 4.2.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(c) A township **or county** assessor is not required to appraise qualified real property using the three (3) appraisal approaches listed in subsection (b) if the township **or county** assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and

processing information for the application of the income capitalization method. A taxpayer must verify under penalties for perjury any information provided to the assessor for use in the application of the income capitalization method.

SECTION 25. IC 6-1.1-5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to the township assessor **(if any) or the county assessor** a list of all real property entered in the township **or county** as of the assessment date. The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the department of local government finance.

SECTION 26. IC 6-1.1-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. ~~Except as provided in section 4(b) of this chapter, for all civil townships in which~~ **In a county containing** a consolidated city: ~~is situated;~~

(1) the township assessor has the duties and authority described in sections 1 through 8 of this chapter; **and**

(2) **the county assessor has the duties and authority described in sections 1 through 8 of this chapter for a township for which there is no township assessor.**

These duties and authority include effecting the transfer of title to real property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in ~~one (1) of these townships,~~ **a county containing a consolidated city**, the clerk of the court shall deliver the transcript to the ~~township~~ **county** assessor.

SECTION 27. IC 6-1.1-5-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9.1. (a) Except:

(1) as provided in subsection (b); and

(2) for civil townships described in section 9 of this chapter;

and notwithstanding the provisions of sections 1 through 8 of this chapter, for all other civil townships having a population of thirty-five thousand (35,000) or more, for a civil township that falls below a population of thirty-five thousand (35,000) at a federal decennial census that takes effect after December 31, 2001, and for all other civil townships in which a city of the second class is located, the township assessor, **or the county assessor if there is no township assessor for the township**, shall make the real property lists and the plats described in sections 1 through 8 of this chapter.

(b) In a civil township that attains a population of thirty-five thousand (35,000) or more at a federal decennial census that takes effect after December 31, 2001, the county auditor shall make the real property lists and the plats described in sections 1 through 8 of this chapter unless the township assessor determines to assume the duty

1 from the county auditor.

2 (c) With respect to townships in which the township assessor makes  
3 the real property lists and the plats described in sections 1 through 8 of  
4 this chapter, the county auditor shall, upon completing the tax  
5 duplicate, return the real property lists to the township assessor for the  
6 continuation of the lists by the assessor. If land located in one (1) of  
7 these townships is platted, the plat shall be presented to the township  
8 assessor instead of the county auditor, before it is recorded. The  
9 township assessor shall then enter the lots or parcels described in the  
10 plat on the tax lists in lieu of the land included in the plat.

11 SECTION 28. IC 6-1.1-5-10 IS AMENDED TO READ AS  
12 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. If a township  
13 assessor, **or the county assessor if there is no township assessor for**  
14 **the township**, believes that it is necessary to obtain an accurate  
15 description of a specific lot or tract, ~~which is situated in the township~~  
16 ~~he serves~~, the assessor may demand in writing that the owner or  
17 occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's**  
18 **or occupant's** possession to the assessor for ~~his~~ **the assessor's**  
19 examination. If the person fails to deliver the title papers to the assessor  
20 at ~~his~~ **the assessor's** office within five (5) days after the demand is  
21 mailed, the assessor shall prepare the real property list according to the  
22 best information ~~he the assessor~~ can obtain. For that purpose, the  
23 assessor may examine, under oath, any person whom ~~he the assessor~~  
24 believes has any knowledge relevant to the issue.

25 SECTION 29. IC 6-1.1-5-11 IS AMENDED TO READ AS  
26 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) In order to  
27 determine the quantity of land contained within a tract, an assessor  
28 shall follow the rules contained in this section.

29 (b) Except as provided in subsection (c), ~~of this section~~, the assessor  
30 shall recognize the quantity of land stated in a deed or patent if the  
31 owner or person in whose name the property is listed holds the land by  
32 virtue of:

- 33 (1) a deed from another party or from this state; or
- 34 (2) a patent from the United States.

35 (c) If land described in subsection (b) ~~of this section~~ has been  
36 surveyed subsequent to the survey made by the United States and if the  
37 **township county** assessor is satisfied that the tract contains a different  
38 quantity of land than is stated in the patent or deed, the assessor shall  
39 recognize the quantity of land stated in the subsequent survey.

40 (d) Except as provided in ~~subsection (c) of this section~~, **subsection**  
41 **(f)**, a **township county** assessor shall demand in writing that the owner  
42 of a tract, or person in whose name the land is listed, have the tract  
43 surveyed and that ~~he the owner or person in whose name the land is~~  
44 **listed** return a sworn certificate from the surveyor stating the quantity  
45 of land contained in the tract if:

- 46 (1) the land was within the French or Clark's grant; and
- 47 (2) the party holds the land under original entry or survey.

(e) If the party fails to return the certificate **under subsection (d)** within thirty (30) days after the demand is mailed, the assessor shall have a surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

~~(e)~~ (f) A **township county** assessor shall not demand a survey of land described in subsection (d) ~~of this section~~ if:

- (1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or
- (2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

SECTION 30. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. Not later than May 15, each ~~assessing official~~ **township assessor in the county (if any)** shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township. On or before July 1 of each year, each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. ~~In a county with an elected township assessor in every township the township assessor shall prepare the real property list.~~ The assessing officials and the county assessor shall prepare the list in the form prescribed by the department of local government finance. ~~The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.~~

SECTION 31. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or improves it at a cost of more than five hundred dollars (\$500) for materials or labor, or both, the owner or the owner's agent shall file with the area plan commission or the county assessor in the county where the property is located an assessment registration notice on a form prescribed by the department of local government finance.

(b) If the owner of the real property, or the person performing the work for the owner, is required to obtain a permit from an agency or official of the state or a political subdivision for the demolition, structural modification, or improvement, the owner or the person performing the work for the owner is not required to file an assessment registration notice.

(c) Each state or local government official or agency shall, before the tenth day of each month, deliver a copy of each permit described in subsection (b) to the assessor of the county in which the real property

1 to be improved is situated. Each area plan commission shall, before the  
 2 tenth day of each month, deliver a copy of each assessment registration  
 3 notice described in subsection (a) to the assessor of the county where  
 4 the property is located.

5 (d) Before the last day of each month, the county assessor shall  
 6 distribute a copy of each assessment registration notice filed under  
 7 subsection (a) or permit received under subsection (b) to the assessor  
 8 of the township **(if any)** in which the real property to be demolished,  
 9 modified, or improved is situated.

10 (e) A fee of five dollars (\$5) shall be charged by the area plan  
 11 commission or the county assessor for the filing of the assessment  
 12 registration notice. All fees collected under this subsection shall be  
 13 deposited in the county property reassessment fund.

14 (f) A township or county assessor shall immediately notify the  
 15 county treasurer if the assessor discovers property that has been  
 16 improved or structurally modified at a cost of more than five hundred  
 17 dollars (\$500) and the owner of the property has failed to obtain the  
 18 required building permit or to file an assessment registration notice.

19 (g) Any person who fails to:

20 (1) file the registration notice required by subsection (a); or

21 (2) obtain a building permit described in subsection (b);

22 before demolishing, structurally modifying, or improving real property  
 23 is subject to a civil penalty of one hundred dollars (\$100). The county  
 24 treasurer shall include the penalty on the person's property tax  
 25 statement and collect it in the same manner as delinquent personal  
 26 property taxes under IC 6-1.1-23. However, if a person files a late  
 27 registration notice, the person shall pay the fee, if any, and the penalty  
 28 to the area plan commission or the county assessor at the time the  
 29 person files the late registration notice.

30 SECTION 32. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007,  
 31 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2008]: Sec. 3. (a) For purposes of this section, "party"  
 33 includes:

34 (1) a seller of property that is exempt under the seller's ownership;  
 35 or

36 (2) a purchaser of property that is exempt under the purchaser's  
 37 ownership;

38 from property taxes under IC 6-1.1-10.

39 (b) Before filing a conveyance document with the county auditor  
 40 under IC 6-1.1-5-4, all the parties to the conveyance must do the  
 41 following:

42 (1) Complete and sign a sales disclosure form as prescribed by the  
 43 department of local government finance under section 5 of this  
 44 chapter. All the parties may sign one (1) form, or if all the parties  
 45 do not agree on the information to be included on the completed  
 46 form, each party may sign and file a separate form.

47 (2) Before filing a sales disclosure form with the county auditor,



submit the sales disclosure form to the county assessor. The county assessor must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor shall process the forms as quickly as possible. For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:

(A) the county assessor does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and

(B) the form:

(i) substantially conforms to the sales disclosure form prescribed by the department of local government finance under section 5 of this chapter; and

(ii) is submitted to the county assessor in a format usable to the county assessor.

(3) File the sales disclosure form with the county auditor.

(c) ~~Except as provided in subsection (d),~~ The auditor shall forward each sales disclosure form to the county assessor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(d) In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor **(if any)**. The township **or county** assessor shall forward the sales disclosure form to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

(f) County assessing officials and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.

SECTION 33. IC 6-1.1-5.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) A party to a conveyance who:

(1) is required to file a sales disclosure form under this chapter; and

(2) fails to file a sales disclosure form at the time and in the manner required by this chapter;

is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars (\$100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) The township assessor (**if any**) in a county containing a consolidated city, ~~or the county assessor in for a township in a county for which there is no township assessor, or the county assessor for~~ any other county, shall:

(1) determine the penalty imposed under this section;

(2) assess the penalty to the party to a conveyance; and

(3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

(d) The county auditor shall:

(1) collect the penalty imposed under this section;

(2) deposit penalty collections as required under section 4 of this chapter; and

(3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

SECTION 34. IC 6-1.1-7-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. A person who permits a mobile home to be placed on any land which ~~he~~ **the person** owns, possesses, or controls shall report that fact to the assessor of the township in which the land is located, **or the county assessor if there is no township assessor for the township**, within ten (10) days after the mobile home is placed on the land. The ten (10) day period commences the day after the day that the mobile home is placed upon the land.

SECTION 35. IC 6-1.1-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A mobile home which is subject to taxation under this chapter shall be assessed by the assessor of the township within which the place of assessment is located, **or the county assessor if there is no township assessor for**

1 **the township.** Each township assessor ~~of a county and the county~~  
 2 **assessor** shall certify the assessments of mobile homes to the county  
 3 auditor in the same manner provided for the certification of personal  
 4 property assessments. The township **or county** assessor shall make this  
 5 certification on the forms prescribed by the department of local  
 6 government finance.

7 SECTION 36. IC 6-1.1-8-23 IS AMENDED TO READ AS  
 8 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 23. Each year a public  
 9 utility company shall file a statement with the assessor of each  
 10 township **(if any)** and county assessor of each county in which the  
 11 company's property is located. The company shall file the statement on  
 12 the form prescribed by the department of local government finance.  
 13 The statement shall contain a description of the company's tangible  
 14 personal property located in the township **or county.**

15 SECTION 37. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005,  
 16 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2008]: Sec. 24. (a) Each year a township assessor, **or the**  
 18 **county assessor if there is no township assessor for the township,**  
 19 shall assess the fixed property ~~which that~~ as of the assessment date of  
 20 that year is:

21 (1) owned or used by a public utility company; and

22 (2) located in the township ~~the township assessor serves.~~ **or**  
 23 **county.**

24 (b) The township **or county** assessor shall determine the assessed  
 25 value of fixed property. ~~The A~~ township assessor shall certify the  
 26 assessed values to the county assessor on or before April 1 of the year  
 27 of assessment. However, in a county with ~~an elected a~~ township  
 28 assessor in every township the township assessor shall certify the list  
 29 to the department of local government finance. The county assessor  
 30 shall review the assessed values and shall certify the assessed values  
 31 to the department of local government finance on or before April 10 of  
 32 ~~the that year. of assessment.~~

33 SECTION 38. IC 6-1.1-8-33 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 33. A public utility  
 35 company may appeal a township **or county** assessor's assessment of  
 36 fixed property in the same manner that it may appeal a township **or**  
 37 **county** assessor's assessment of tangible property under ~~IC 1971,~~  
 38 **IC 6-1.1-15.**

39 SECTION 39. IC 6-1.1-8-39 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 39. The annual  
 41 assessments of a public utility company's property are presumed to  
 42 include all the company's property which is subject to taxation under  
 43 this chapter. However, this presumption does not preclude the  
 44 subsequent assessment of a specific item of tangible property which is  
 45 clearly shown to have been omitted from the assessments for that year.  
 46 The appropriate township assessor, **or the county assessor if there is**  
 47 **no township assessor for the township,** shall make assessments of

omitted fixed property. The department of local government finance shall make assessments of omitted distributable property. However, the department of local government finance may not assess omitted distributable property after the expiration of ten (10) years from the last day of the year in which the assessment should have been made.

SECTION 40. IC 6-1.1-8.5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The township assessor of each township **(if any)** in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the township served by the township assessor. **The county assessor shall perform this duty for a township in a qualifying county if there is no township assessor for the township.**

(b) Each building commissioner in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the jurisdiction served by the building commissioner.

(c) The department of local government finance shall schedule an assessment under this chapter of a newly constructed industrial facility within six (6) months after receiving notice of the construction ~~from the appropriate township assessor or building commissioner.~~ **under this section.**

SECTION 41. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. If a township assessor **(if any)**, county assessor, or county property tax assessment board of appeals believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the official or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a statement describing the taxpayer's right to a review with the county property tax assessment board of appeals under IC 6-1.1-15-1.

SECTION 42. IC 6-1.1-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. The county assessor shall obtain from the county auditor or the township assessors **(if any)** all returns for tangible property made by the township assessors of the county and all assessment lists, schedules, statements, maps, and other books and papers filed with the county auditor by the township assessors. For purposes of discovering undervalued or omitted property, the county assessor shall carefully examine the county tax duplicates and all other pertinent records and papers of the county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The county assessor shall, in the manner prescribed in this article, assess all omitted or undervalued tangible property which is subject to assessment.

SECTION 43. IC 6-1.1-10-10 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The owner of an  
 2 industrial waste control facility who wishes to obtain the exemption  
 3 provided in section 9 of this chapter shall file an exemption claim  
 4 **along** with the **assessor of the township in which the property is located**  
 5 ~~when he files his owner's~~ annual personal property return. The claim  
 6 shall describe and state the assessed value of the property for which an  
 7 exemption is claimed.

8 (b) The owner shall, by registered or certified mail, forward a copy  
 9 of the exemption claim to the department of environmental  
 10 management. The department shall acknowledge its receipt of the  
 11 claim.

12 (c) The department of environmental management may investigate  
 13 any claim. The department may also determine if the property for  
 14 which the exemption is claimed is being utilized as an industrial waste  
 15 control facility. Within one hundred twenty (120) days after a claim is  
 16 mailed to the department, the department may certify its written  
 17 determination to the township **or county** assessor with whom the claim  
 18 was filed.

19 (d) The determination of the department remains in effect:

20 (1) as long as the owner owns the property and uses the property  
 21 as an industrial waste control facility; or

22 (2) for five (5) years;

23 whichever is less. In addition, during the five (5) years after the  
 24 department's determination the owner of the property must notify the  
 25 **township county** assessor and the department in writing if any of the  
 26 property on which the department's determination was based is  
 27 disposed of or removed from service as an industrial waste control  
 28 facility.

29 (e) The department may revoke a determination if the department  
 30 finds that the property is not predominantly used as an industrial waste  
 31 control facility.

32 (f) The township **or county** assessor, in accord with the  
 33 determination of the department, shall allow or deny in whole or in part  
 34 each exemption claim. However, if the owner provides the assessor  
 35 with proof that a copy of the claim has been mailed to the department,  
 36 and if the department has not certified a determination to the assessor  
 37 within one hundred twenty (120) days after the claim has been mailed  
 38 to the department, the assessor shall allow the total exemption claimed  
 39 by the owner.

40 (g) The assessor shall reduce the assessed value of the owner's  
 41 personal property for the year for which an exemption is claimed by the  
 42 amount of exemption allowed.

43 SECTION 44. IC 6-1.1-10-13 IS AMENDED TO READ AS  
 44 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) The owner of  
 45 personal property which is part of a stationary or unlicensed mobile air  
 46 pollution control system who wishes to obtain the exemption provided  
 47 in section 12 of this chapter shall claim the exemption on **his the**

1 ~~owner's~~ annual personal property return. ~~which he files with the~~  
 2 ~~assessor of the township in which the property is located.~~ On the return,  
 3 the owner shall describe and state the assessed value of the property for  
 4 which the exemption is claimed.

5 (b) The township **or county** assessor shall:

6 (1) review the exemption claim; and ~~he shall~~

7 (2) allow or deny it in whole or in part.

8 In making ~~his~~ **the** decision, the township **or county** assessor shall  
 9 consider the requirements stated in section 12 of this chapter.

10 (c) The township **or county** assessor shall reduce the assessed value  
 11 of the owner's personal property for the year for which the exemption  
 12 is claimed by the amount of exemption allowed.

13 SECTION 45. IC 6-1.1-10-14 IS AMENDED TO READ AS  
 14 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The action taken by  
 15 a township **or county** assessor on an exemption claim filed under  
 16 section 10 or ~~section~~ 13 of this chapter shall be treated as an  
 17 assessment of personal property. Thus, the assessor's action is subject  
 18 to all the provisions of this article pertaining to notice, review, or  
 19 appeal of personal property assessments.

20 SECTION 46. IC 6-1.1-10-31.7 IS AMENDED TO READ AS  
 21 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.7. (a) Subject to  
 22 subsection (c), in order to claim a property tax exemption under section  
 23 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

24 (1) a truck chassis under section 31.4 of this chapter;

25 (2) a passenger motor vehicle under section 31.5 of this chapter;

26 or

27 (3) a school bus body or chassis under section 31.6 of this  
 28 chapter;

29 must file a claim for an exemption at the same time that the taxpayer  
 30 is required to file a personal property tax return.

31 (b) A claim for exemption under this section must be filed on a  
 32 form:

33 (1) prescribed by the department of local government finance; and

34 (2) containing the following information:

35 (A) A description of the property claimed to be exempt in  
 36 sufficient detail to afford identification of the property.

37 (B) A statement indicating the ownership and the possession  
 38 of the property.

39 (C) The grounds for claiming the exemption.

40 (D) The full name and address of the applicant.

41 (E) Any additional information that the department of local  
 42 government finance may require that is:

43 (i) reasonably related to the exemption; and

44 (ii) necessary to determine the exemption.

45 (c) Notwithstanding subsection (b), an owner or a possessor may  
 46 claim an exemption for a chassis or vehicle under this section without  
 47 filing the form required under subsection (b) if:

(1) before March 1 the owner or possessor of the chassis or vehicle identifies the chassis or vehicle, by chassis or vehicle identification number, as a chassis or vehicle to be used to fulfill an order from an out-of-state dealer; and

(2) the owner or possessor of the chassis or vehicle submits with the owner's or possessor's personal property return a list that:

(A) gives the chassis or vehicle identification number of each chassis or vehicle claimed to be exempt under subdivision (1); and

(B) identifies the order from an out-of-state dealer that corresponds to each chassis or vehicle listed.

(d) If, upon the request of ~~the local~~ **an** assessing official ~~a county assessor; a member of the county property tax assessment board of appeals;~~ or the department of local government finance, the owner or possessor is unable to verify that the chassis or vehicle was used to fulfill the identified order, an exemption claimed under subsection (c) shall be denied.

SECTION 47. IC 6-1.1-10.1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) A high impact business that desires to obtain the property tax credit provided by section 10 of this chapter must file a certified credit application, on forms prescribed by the department of local government finance, with the auditor of the county in which the inventory is located. The credit application must be filed on or before May 15 each year. If the high impact business obtains a filing extension under IC 6-1.1-3-7(b) for any year, the application for the year must be filed by the extended due date for that year.

(b) The property tax credit application required by this section must contain the following information:

(1) The name of the high impact business owning the inventory.

(2) A description of the inventory for which a property tax credit is claimed in sufficient detail to afford identification.

(3) The assessed value of the inventory subject to the property tax credit.

(4) Any other information considered necessary by the department of local government finance.

(c) On verification of the correctness of a property tax credit application by the ~~assessors~~ **assessor** of the ~~townships~~ **township** in which the inventory is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall grant the property tax credit.

(d) The property tax credit and the period of the credit provided for inventory under section 10 of this chapter are not affected by a change in the ownership of the high impact business if the new owner of the high impact business owning the inventory:

(1) continues the business operation of the high impact business within the commission's jurisdiction and maintains employment

1 levels within the commission's jurisdiction consistent with the  
 2 certification and pledge required under section 9(a) of this  
 3 chapter; and

4 (2) files an application in the manner provided by subsections (a)  
 5 and (b).

6 SECTION 48. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007,  
 7 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2008]: Sec. 3. (a) Subject to subsections (e), (f), and (g), an  
 9 owner of tangible property who wishes to obtain an exemption from  
 10 property taxation shall file a certified application in duplicate with the  
 11 county assessor of the county in which the property that is the subject  
 12 of the exemption is located. The application must be filed annually on  
 13 or before May 15 on forms prescribed by the department of local  
 14 government finance. Except as provided in sections 1, 3.5, and 4 of this  
 15 chapter, the application applies only for the taxes imposed for the year  
 16 for which the application is filed.

17 (b) The authority for signing an exemption application may not be  
 18 delegated by the owner of the property to any other person except by  
 19 an executed power of attorney.

20 (c) An exemption application which is required under this chapter  
 21 shall contain the following information:

22 (1) A description of the property claimed to be exempt in  
 23 sufficient detail to afford identification.

24 (2) A statement showing the ownership, possession, and use of  
 25 the property.

26 (3) The grounds for claiming the exemption.

27 (4) The full name and address of the applicant.

28 (5) For the year that ends on the assessment date of the property,  
 29 identification of:

30 (A) each part of the property used or occupied; and

31 (B) each part of the property not used or occupied;

32 for one (1) or more exempt purposes under IC 6-1.1-10 during the  
 33 time the property is used or occupied.

34 (6) Any additional information which the department of local  
 35 government finance may require.

36 (d) A person who signs an exemption application shall attest in  
 37 writing and under penalties of perjury that, to the best of the person's  
 38 knowledge and belief, a predominant part of the property claimed to be  
 39 exempt is not being used or occupied in connection with a trade or  
 40 business that is not substantially related to the exercise or performance  
 41 of the organization's exempt purpose.

42 (e) An owner must file with an application for exemption of real  
 43 property under subsection (a) or section 5 of this chapter a copy of the  
 44 ~~township~~ assessor's record kept under IC 6-1.1-4-25(a) that shows the  
 45 calculation of the assessed value of the real property for the assessment  
 46 date for which the exemption is claimed. Upon receipt of the  
 47 exemption application, the county assessor shall examine that record



and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall: ~~direct the township assessor of the township in which the real property is located to:~~

- (1) properly assess the real property **or direct the township assessor to properly assess the real property;** and
- (2) notify the ~~county assessor~~ and county auditor of the proper assessment **or direct the township assessor to notify the county auditor of the proper assessment.**

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7.

SECTION 49. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed value is made.

(b) If notice of the addition to assessed value for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The application required by this section shall contain the following information:

- (1) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (2) Statements of the ownership of the property.
- (3) The assessed value of the improvements on the property before rehabilitation.

(4) The number of dwelling units on the property.

(5) The number of dwelling units rehabilitated.

(6) The increase in assessed value resulting from the rehabilitation. ~~and~~

(7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 50. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The application required by this section shall contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements on the property before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation. ~~and~~

(5) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

(e) On verification of the correctness of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 51. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27.1. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 26 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 52. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 28.5. (a) For purposes of this section:

(1) "Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).

(2) "Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

(3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

(1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and

(2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of any violation under IC 13-7-13-3 (repealed),

IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or  
 (2) is subject to an order or a consent decree with respect to  
 property located in Indiana based upon a violation of a federal or  
 state rule, regulation, or statute governing the treatment, storage,  
 or disposal of hazardous wastes that had a major or moderate  
 potential for harm.

(d) The certification of a resource recovery system by the  
 department of environmental management for the 1993 assessment  
 year or a prior assessment year is valid through the 1997 assessment  
 year so long as the property is used as a resource recovery system. If  
 the property is no longer used for the purpose for which the property  
 was used when the property was certified, the owner of the property  
 shall notify the county auditor. However, the deduction from the  
 assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994  
 assessment year, the portion of any tangible property comprising a  
 resource recovery system that was assessed and first deducted for the  
 1994 assessment year may not be deducted for property taxes first due  
 and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person  
 who desires to claim the deduction must file an application with the  
 county auditor after February 28 and before May 16 of the current  
 assessment year. An application must be filed in each year for which  
 the person desires to obtain the deduction. The application may be filed  
 in person or by mail. If mailed, the mailing must be postmarked on or  
 before the last day for filing. If the application is not filed before the  
 applicable deadline under this subsection, the deduction is waived. The  
 application must be filed on a form prescribed by the department of  
 local government finance. The application for a resource recovery  
 system deduction must include:

- (1) a certification by the department of environmental  
 management for the 1993 assessment year or a prior assessment  
 year as described in subsection (d); or
- (2) the certification by the department of environmental  
 management for the 1993 assessment year as described in  
 subsection (g).

Beginning with the 1995 assessment year a person must also file an  
 itemized list of all property on which a deduction is claimed. The list  
 must include the date of purchase of the property and the cost to  
 acquire the property.

(f) Before July 1, 1995, the department of environmental  
 management shall transfer all the applications, records, or other  
 material the department has with respect to resource recovery system

deductions under this section for the 1993 and 1994 assessment years. The township assessor, **or the county assessor if there is no township assessor for the township**, shall verify each deduction application filed under this section and the county auditor shall determine the deduction. The county auditor shall send to the department of local government finance a copy of each deduction application. The county auditor shall notify the county property tax assessment board of appeals of all deductions allowed under this section. A denial of a deduction claimed under this subsection may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township **assessor, the county** assessor, or the county auditor.

(g) Notwithstanding subsection (d), the certification for the 1993 assessment year of a resource recovery system in regard to which a political subdivision is liable for the payment of the property taxes remains valid at the ninety-five percent (95%) deduction level allowed before 1994 as long as the political subdivision remains liable for the payment of the property taxes on the system.

SECTION 53. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 30. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 54. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 35.5. (a) Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 31, 33, 34, or 34.5 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, and proof of certification under subsection (b) or (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in subsection (e), with respect to property that is not assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before June 11 of the assessment year. The person must file the statement in each year for which the person desires to obtain the

deduction. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

(b) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33, or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. If the department of environmental management receives an application for certification before May 11 of the assessment year, the department shall determine whether the system or device qualifies for a deduction before June 11 of the assessment year. If the department fails to make a determination under this subsection before June 11 of the assessment year, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, 34, or 34.5 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township **assessor, the county assessor, or the** county property tax assessment board of appeals, or department of local government finance.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the twelve (12) months before June 11 of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and the extended due date for that year.

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for

certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter before May 11 of an assessment year:

(1) the center shall determine whether the building qualifies for a deduction before June 11 of the assessment year; and

(2) if the center fails to make a determination before June 11 of the assessment year, the building is considered certified.

SECTION 55. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

(1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11; minus

(2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11. The statement and certification must be filed before June 11 of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the assessor of the township in which the property is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 56. IC 6-1.1-12-41, AS AMENDED BY P.L.199-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 41. (a) This section does not apply to assessment years beginning after December 31, 2005.

(b) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction allowed under subsection (f).

(c) As used in this section, "county income tax council" means a council established by IC 6-3.5-6-2.

(d) As used in this section, "fiscal body" has the meaning set forth

1 in IC 36-1-2-6.

2 (e) As used in this section, "inventory" has the meaning set forth in  
3 IC 6-1.1-3-11.

4 (f) An ordinance may be adopted in a county to provide that a  
5 deduction applies to the assessed value of inventory located in the  
6 county. The deduction is equal to one hundred percent (100%) of the  
7 assessed value of inventory located in the county for the appropriate  
8 year of assessment. An ordinance adopted under this section in a  
9 particular year applies:

10 (1) if adopted before March 31, 2004, to each subsequent  
11 assessment year ending before January 1, 2006; and

12 (2) if adopted after March 30, 2004, and before June 1, 2005, to  
13 the March 1, 2005, assessment date.

14 An ordinance adopted under this section may be consolidated with an  
15 ordinance adopted under IC 6-3.5-7-25 or IC 6-3.5-7-26. The  
16 consolidation of an ordinance adopted under this section with an  
17 ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance  
18 adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

19 (g) An ordinance may not be adopted under subsection (f) after May  
20 30, 2005. However, an ordinance adopted under this section:

21 (1) before March 31, 2004, may be amended after March 30,  
22 2004; and

23 (2) before June 1, 2005, may be amended after May 30, 2005;  
24 to consolidate an ordinance adopted under IC 6-3.5-7-26.

25 (h) The entity that may adopt the ordinance permitted under  
26 subsection (f) is:

27 (1) the county income tax council if the county option income tax  
28 is in effect on January 1 of the year in which an ordinance under  
29 this section is adopted;

30 (2) the county fiscal body if the county adjusted gross income tax  
31 is in effect on January 1 of the year in which an ordinance under  
32 this section is adopted; or

33 (3) the county income tax council or the county fiscal body,  
34 whichever acts first, for a county not covered by subdivision (1)  
35 or (2).

36 To adopt an ordinance under subsection (f), a county income tax  
37 council shall use the procedures set forth in IC 6-3.5-6 concerning the  
38 imposition of the county option income tax. The entity that adopts the  
39 ordinance shall provide a certified copy of the ordinance to the  
40 department of local government finance before February 1.

41 (i) A taxpayer is not required to file an application to qualify for the  
42 deduction permitted under subsection (f).

43 (j) The department of local government finance shall incorporate the  
44 deduction established in this section in the personal property return  
45 form to be used each year for filing under IC 6-1.1-3-7 or  
46 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the  
47 form. If a taxpayer fails to enter the deduction on the form, the



township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) determine the amount of the deduction; and
- (2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(k) The deduction established in this section must be applied to any inventory assessment made by:

- (1) an assessing official;
- (2) a county property tax board of appeals; or
- (3) the department of local government finance.

SECTION 57. IC 6-1.1-12-42 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 42. (a) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction established in subsection (c).

(b) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11.

(c) A taxpayer is entitled to a deduction from assessed value equal to one hundred percent (100%) of the taxpayer's assessed value of inventory beginning with assessments made in 2006 for property taxes first due and payable in 2007.

(d) A taxpayer is not required to file an application to qualify for the deduction established by this section.

(e) The department of local government finance shall incorporate the deduction established by this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, **or the county assessor if there is no township assessor for the township**, shall:

- (1) determine the amount of the deduction; and
- (2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(f) The deduction established by this section must be applied to any inventory assessment made by:

- (1) an assessing official;
- (2) a county property tax assessment board of appeals; or
- (3) the department of local government finance.

SECTION 58. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the

property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section

2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township **or county** assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 59. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the eligible vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the township **or county**

1 assessor.

2 (c) The deduction application required by this section must contain  
3 the following information:

4 (1) The name of the property owner and, if applicable, the  
5 property owner's tenant.

6 (2) A description of the property for which a deduction is claimed.

7 (3) The amount of the deduction claimed for the first year of the  
8 deduction.

9 (4) Any other information required by the department of local  
10 government finance or the designating body.

11 (d) A deduction application filed under this section applies to the  
12 year in which the property owner or a tenant of the property owner  
13 occupies the eligible vacant building and in the following year if the  
14 deduction is allowed for a two (2) year period, without an additional  
15 deduction application being filed.

16 (e) A property owner that desires to obtain the deduction provided  
17 by section 4.8 of this chapter but that did not file a deduction  
18 application within the dates prescribed in subsection (a) or (b) may file  
19 a deduction application between March 1 and May 10 of a subsequent  
20 year. A deduction application filed under this subsection applies to the  
21 year in which the deduction application is filed and the following year  
22 if the deduction is allowed for a two (2) year period, without an  
23 additional deduction application being filed. The amount of the  
24 deduction under this subsection is the amount that would have been  
25 applicable to the year under section 4.8 of this chapter if the deduction  
26 application had been filed in accordance with subsection (a) or (b).

27 (f) Subject to subsection (i), the county auditor shall do the  
28 following:

29 (1) If a determination concerning the number of years the  
30 deduction is allowed has been made in the resolution adopted  
31 under section 2.5 of this chapter, the county auditor shall make  
32 the appropriate deduction.

33 (2) If a determination concerning the number of years the  
34 deduction is allowed has not been made in the resolution adopted  
35 under section 2.5 of this chapter, the county auditor shall send a  
36 copy of the deduction application to the designating body. Upon  
37 receipt of the resolution stating the number of years the deduction  
38 will be allowed, the county auditor shall make the appropriate  
39 deduction.

40 (g) The amount and period of the deduction provided by section 4.8  
41 of this chapter are not affected by a change in the ownership of the  
42 eligible vacant building or a change in the property owner's tenant, if  
43 the new property owner or the new tenant:

44 (1) continues to occupy the eligible vacant building in compliance  
45 with any standards established under section 2(g) of this chapter;  
46 and

47 (2) files an application in the manner provided by subsection (e).

1 (h) Before the county auditor acts under subsection (f), the county  
 2 auditor may request that the township assessor of the township in  
 3 which the eligible vacant building is located, **or the county assessor**  
 4 **if there is no township assessor for the township**, review the  
 5 deduction application.

6 (i) A property owner may appeal a determination of the county  
 7 auditor under subsection (f) by requesting in writing a preliminary  
 8 conference with the county auditor not more than forty-five (45) days  
 9 after the county auditor gives the property owner notice of the  
 10 determination. An appeal under this subsection shall be processed and  
 11 determined in the same manner that an appeal is processed and  
 12 determined under IC 6-1.1-15.

13 (j) In addition to the requirements of subsection (c), a property  
 14 owner that files a deduction application under this section must provide  
 15 the county auditor and the designating body with information showing  
 16 the extent to which there has been compliance with the statement of  
 17 benefits approved under section 4.8 of this chapter. This information  
 18 must be included in the deduction application and must also be updated  
 19 each year in which the deduction is applicable:

20 (1) at the same time that the property owner or the property  
 21 owner's tenant files a personal property tax return for property  
 22 located at the eligible vacant building for which the deduction  
 23 was granted; or

24 (2) if subdivision (1) does not apply, before May 15 of each year.

25 (k) The following information is a public record if filed under this  
 26 section:

27 (1) The name and address of the property owner.

28 (2) The location and description of the eligible vacant building for  
 29 which the deduction was granted.

30 (3) Any information concerning the number of employees at the  
 31 eligible vacant building for which the deduction was granted,  
 32 including estimated totals that were provided as part of the  
 33 statement of benefits.

34 (4) Any information concerning the total of the salaries paid to the  
 35 employees described in subdivision (3), including estimated totals  
 36 that are provided as part of the statement of benefits.

37 (5) Any information concerning the assessed value of the eligible  
 38 vacant building, including estimates that are provided as part of  
 39 the statement of benefits.

40 (l) Information concerning the specific salaries paid to individual  
 41 employees by the property owner or tenant is confidential.

42 SECTION 60. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.193-2005,  
 43 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 44 JULY 1, 2008]: Sec. 5.4. (a) A person that desires to obtain the  
 45 deduction provided by section 4.5 of this chapter must file a certified  
 46 deduction schedule with the person's personal property return on a form  
 47 prescribed by the department of local government finance with the

township assessor of the township in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, **or with the county assessor if there is no township assessor for the township.** Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

- (1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or
- (2) a timely amended personal property return under IC 6-1.1-3-7.5.

The township **or county** assessor shall forward to the county auditor ~~and the county assessor~~ a copy of each certified deduction schedule filed under this subsection. **The township assessor shall forward to the county assessor a copy of each certified deduction schedule filed with the township assessor under this subsection.**

(b) The deduction schedule required by this section must contain the following information:

- (1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.
- (2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.
- (3) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction schedule with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction schedule to the designating body, and the designating body shall adopt a resolution under section 4.5(g)(2) of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) The township assessor, or the county assessor **if there is no township assessor for the township**, may:

- (1) review the deduction schedule; and
- (2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the

1 deduction.  
 2 If the township ~~assessor~~ or ~~the~~ county assessor does not deny the  
 3 deduction, the county auditor shall apply the deduction in the amount  
 4 claimed in the deduction schedule or in the amount as altered by the  
 5 township ~~assessor~~ or ~~the~~ county assessor. A township ~~assessor~~ or a  
 6 county assessor who denies a deduction under this subsection or alters  
 7 the amount of the deduction shall notify the person that claimed the  
 8 deduction and the county auditor of the assessor's action. The county  
 9 auditor shall notify the designating body and the county property tax  
 10 assessment board of appeals of all deductions applied under this  
 11 section.

12 (f) If the ownership of new manufacturing equipment, new research  
 13 and development equipment, new logistical distribution equipment, or  
 14 new information technology equipment changes, the deduction  
 15 provided under section 4.5 of this chapter continues to apply to that  
 16 equipment if the new owner:

- 17 (1) continues to use the equipment in compliance with any
- 18 standards established under section 2(g) of this chapter; and
- 19 (2) files the deduction schedules required by this section.

20 (g) The amount of the deduction is the percentage under section 4.5  
 21 of this chapter that would have applied if the ownership of the property  
 22 had not changed multiplied by the assessed value of the equipment for  
 23 the year the deduction is claimed by the new owner.

24 (h) A person may appeal a determination of the township ~~assessor~~  
 25 or ~~the~~ county assessor under subsection (e) to deny or alter the amount  
 26 of the deduction by requesting in writing a preliminary conference with  
 27 the township ~~assessor~~ or ~~the~~ county assessor not more than forty-five  
 28 (45) days after the township ~~assessor~~ or ~~the~~ county assessor gives the  
 29 person notice of the determination. Except as provided in subsection  
 30 (i), an appeal initiated under this subsection is processed and  
 31 determined in the same manner that an appeal is processed and  
 32 determined under IC 6-1.1-15.

33 (i) The county assessor is recused from any action the county  
 34 property tax assessment board of appeals takes with respect to an  
 35 appeal under subsection (h) of a determination by the county assessor.

36 SECTION 61. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS  
 37 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.8. In lieu of providing  
 38 the statement of benefits required by section 3 or 4.5 of this chapter and  
 39 the additional information required by section 5.1 or 5.6 of this chapter,  
 40 the designating body may, by resolution, waive the statement of  
 41 benefits if the designating body finds that the purposes of this chapter  
 42 are served by allowing the deduction and the property owner has,  
 43 during the thirty-six (36) months preceding the first assessment date to  
 44 which the waiver would apply, installed new manufacturing equipment,  
 45 new research and development equipment, new logistical distribution  
 46 equipment, or new information technology equipment or developed or  
 47 rehabilitated property at a cost of at least ten million dollars

1 (\$10,000,000) as determined by the assessor of the township in which  
 2 the property is located, **or by the county assessor if there is no**  
 3 **township assessor for the township.**

4 SECTION 62. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.154-2006,  
 5 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2008]: Sec. 5.9. (a) This section does not apply to:

7 (1) a deduction under section 3 of this chapter for property  
 8 located in a residentially distressed area; or

9 (2) any other deduction under section 3 or 4.5 of this chapter for  
 10 which a statement of benefits was approved before July 1, 1991.

11 (b) Not later than forty-five (45) days after receipt of the information  
 12 described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating  
 13 body may determine whether the property owner has substantially  
 14 complied with the statement of benefits approved under section 3, 4.5,  
 15 or 4.8 of this chapter. If the designating body determines that the  
 16 property owner has not substantially complied with the statement of  
 17 benefits and that the failure to substantially comply was not caused by  
 18 factors beyond the control of the property owner (such as declines in  
 19 demand for the property owner's products or services), the designating  
 20 body shall mail a written notice to the property owner. The written  
 21 notice must include the following provisions:

22 (1) An explanation of the reasons for the designating body's  
 23 determination.

24 (2) The date, time, and place of a hearing to be conducted by the  
 25 designating body for the purpose of further considering the  
 26 property owner's compliance with the statement of benefits. The  
 27 date of the hearing may not be more than thirty (30) days after the  
 28 date on which the notice is mailed.

29 (c) On the date specified in the notice described in subsection  
 30 (b)(2), the designating body shall conduct a hearing for the purpose of  
 31 further considering the property owner's compliance with the statement  
 32 of benefits. Based on the information presented at the hearing by the  
 33 property owner and other interested parties, the designating body shall  
 34 again determine whether the property owner has made reasonable  
 35 efforts to substantially comply with the statement of benefits and  
 36 whether any failure to substantially comply was caused by factors  
 37 beyond the control of the property owner. If the designating body  
 38 determines that the property owner has not made reasonable efforts to  
 39 comply with the statement of benefits, the designating body shall adopt  
 40 a resolution terminating the property owner's deduction under section  
 41 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a  
 42 resolution, the deduction does not apply to the next installment of  
 43 property taxes owed by the property owner or to any subsequent  
 44 installment of property taxes.

45 (d) If the designating body adopts a resolution terminating a  
 46 deduction under subsection (c), the designating body shall immediately  
 47 mail a certified copy of the resolution to:



- 1 (1) the property owner;
- 2 (2) the county auditor; and
- 3 (3) ~~if the deduction applied under section 4.5 of this chapter, the~~
- 4 ~~township county~~ assessor.

5 The county auditor shall remove the deduction from the tax duplicate  
6 and shall notify the county treasurer of the termination of the  
7 deduction. If the designating body's resolution is adopted after the  
8 county treasurer has mailed the statement required by IC 6-1.1-22-8,  
9 the county treasurer shall immediately mail the property owner a  
10 revised statement that reflects the termination of the deduction.

11 (e) A property owner whose deduction is terminated by the  
12 designating body under this section may appeal the designating body's  
13 decision by filing a complaint in the office of the clerk of the circuit or  
14 superior court together with a bond conditioned to pay the costs of the  
15 appeal if the appeal is determined against the property owner. An  
16 appeal under this subsection shall be promptly heard by the court  
17 without a jury and determined within thirty (30) days after the time of  
18 the filing of the appeal. The court shall hear evidence on the appeal and  
19 may confirm the action of the designating body or sustain the appeal.  
20 The judgment of the court is final and conclusive unless an appeal is  
21 taken as in other civil actions.

22 (f) If an appeal under subsection (e) is pending, the taxes resulting  
23 from the termination of the deduction are not due until after the appeal  
24 is finally adjudicated and the termination of the deduction is finally  
25 determined.

26 SECTION 63. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005,  
27 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JULY 1, 2008]: Sec. 1. For purposes of this chapter, "official" means:

- 29 (1) a county auditor;
- 30 (2) a county assessor; or
- 31 (3) a township assessor **(if any)**.

32 SECTION 64. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007,  
33 SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38,  
34 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
35 [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) For purposes of this section,  
36 an increase in the assessed value of real property is determined in the  
37 same manner that an increase in the assessed value of real property is  
38 determined for purposes of IC 6-1.1-12.1.

39 (b) This subsection applies only to a development, redevelopment,  
40 or rehabilitation that is first assessed after March 1, 2005, and before  
41 March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections  
42 4, 5, and 8 of this chapter, an owner of real property that:

- 43 (1) develops, redevelops, or rehabilitates the real property; and
- 44 (2) creates or retains employment from the development,  
45 redevelopment, or rehabilitation;

46 is entitled to a deduction from the assessed value of the real property.

47 (c) *Subject to section 14 of this chapter, the deduction under this*

section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

(1) two million dollars (\$2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and

(2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

(1) a general reassessment of real property under IC 6-1.1-4-4; or

(2) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

SECTION 65. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007, SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value of new

1 manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

2 (b) This subsection applies only to personal property that the owner  
3 purchases after March 1, 2005, and before March 2, ~~2009~~ 2007.  
4 Except as provided in sections 4, 5, and 8 of this chapter, an owner that  
5 purchases personal property other than inventory (as defined in 50  
6 IAC 4.2-5-1, as in effect on January 1, 2005) that:

7 (1) was never before used by its owner for any purpose in Indiana;  
8 and

9 (2) creates or retains employment;

10 is entitled to a deduction from the assessed value of the personal  
11 property.

12 (c) *Subject to section 14 of this chapter*, the deduction under this  
13 section is first available in the year in which the increase in assessed  
14 value resulting from the purchase of the personal property occurs and  
15 continues for the following two (2) years. The amount of the deduction  
16 that a property owner may receive with respect to personal property  
17 located in a county for a particular year equals the lesser of:

18 (1) two million dollars (\$2,000,000); or

19 (2) the product of:

20 (A) the increase in assessed value resulting from the purchase  
21 of the personal property; multiplied by

22 (B) the percentage from the following table:

23 YEAR OF DEDUCTION	PERCENTAGE
24 1st	75%
25 2nd	50%
26 3rd	25%

27 (d) If an appeal of an assessment is approved that results in a  
28 reduction of the assessed value of the personal property, the amount of  
29 the deduction is adjusted to reflect the percentage decrease that results  
30 from the appeal.

31 (e) A property owner must claim the deduction under this section on  
32 the owner's annual personal property tax return. The township assessor,  
33 **or the county assessor if there is no township assessor for the**  
34 **township**, shall:

35 (1) identify the personal property eligible for the deduction to the  
36 county auditor; and

37 (2) inform the county auditor of the deduction amount.

38 (f) The county auditor shall:

39 (1) make the deductions; and

40 (2) notify the county property tax assessment board of appeals of  
41 all deductions approved;

42 under this section.

43 (g) The deduction under this section does not apply to personal  
44 property at a facility listed in IC 6-1.1-12.1-3(e).

45 SECTION 66. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005,  
46 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
47 JULY 1, 2008]: Sec. 9. If an official terminates a deduction under

- 1 section 8 of this chapter:
- 2 (1) the official shall immediately mail a certified copy of the
- 3 determination to:
- 4 (A) the property owner; and
- 5 (B) if the determination is made by the county assessor or the
- 6 township assessor **(if any)**, the county auditor;
- 7 (2) the county auditor shall:
- 8 (A) remove the deduction from the tax duplicate; and
- 9 (B) notify the county treasurer of the termination of the
- 10 deduction; and
- 11 (3) if the official's determination to terminate the deduction
- 12 occurs after the county treasurer has mailed the statement
- 13 required by IC 6-1.1-22-8, the county treasurer shall immediately
- 14 mail the property owner a revised statement that reflects the
- 15 termination of the deduction.

16 SECTION 67. IC 6-1.1-13-2 IS AMENDED TO READ AS

17 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. When the county

18 property tax assessment board of appeals convenes, the county auditor

19 shall submit to the board the assessment list of the county for the

20 current year as returned by the township assessors **(if any)** and as

21 amended and returned by the county assessor. The county assessor

22 shall make recommendations to the board for corrections and changes

23 in the returns and assessments. The board shall consider and act upon

24 all the recommendations.

25 SECTION 68. IC 6-1.1-14-7 IS AMENDED TO READ AS

26 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. The county assessor,

27 a township assessor **(if any)**, or ten (10) or more taxpayers who are

28 affected by an equalization order issued under section 5 of this chapter

29 may file a petition for review of the order with the county ~~assessor~~

30 **auditor** of the county to which the equalization order is issued. The

31 petition must be filed within ten (10) days after notice of the order is

32 given under section 9 of this chapter. The petition shall set forth, in the

33 form and detail prescribed by the department of local government

34 finance, the objections to the equalization order.

35 SECTION 69. IC 6-1.1-14-8 IS AMENDED TO READ AS

36 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) If a petition for

37 review of an equalization order is filed with a county auditor under

38 section 7 of this chapter, the county auditor shall immediately mail a

39 certified copy of the petition and any information relevant to the

40 petition to the department of local government finance. Within a

41 reasonable period of time, the department of local government finance

42 shall fix a date for a hearing on the petition. The hearing shall be held

43 in the county to which the equalization order has been directed. At least

44 three (3) days before the date fixed for the hearing, the department of

45 local government finance shall give notice of the hearing by mail to the

46 township ~~assessor~~ **(if any)** and ~~the county assessors~~ **assessor** whose

47 ~~assessments are~~ **assessment is** affected by the order and to the first ten

(10) taxpayers whose names appear on the petition for review at the addresses listed by those taxpayers on the petition. In addition, the department of local government finance shall give the notice, if any, required under section 9(a) of this chapter.

(b) After the hearing required by subsection (a), the department of local government finance may affirm, modify, or set aside its equalization order. The department shall certify its action with respect to the order to the county auditor. The county auditor shall immediately make any changes in the assessed values required by the action of the department of local government finance.

(c) A person whose name appears on the petition for review may petition for judicial review of the final determination of the department of local government finance under subsection (b). The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (b).

SECTION 70. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to **either or both of the following:**

(1) The assessment of the taxpayer's tangible property. ~~if the official's action requires the giving of notice to the taxpayer:~~

(2) **A deduction for which a review under this section is authorized by any of the following:**

(A) IC 6-1.1-12-25.5.

(B) IC 6-1.1-12-28.5.

(C) IC 6-1.1-12-35.5.

(D) IC 6-1.1-12.1-5.

(E) IC 6-1.1-12.1-5.3.

(F) IC 6-1.1-12.1-5.4.

(b) At the time that notice **of an action referred to in subsection (a)** is given to the taxpayer, the taxpayer shall also be informed in writing of:

(1) the opportunity for a review under this section, including a **preliminary informal** meeting under ~~subsection (h)~~ **subsection (h)(2)** with the county or township official referred to in this subsection; and

(2) the procedures the taxpayer must follow in order to obtain a review under this section.

~~(b)~~ (c) In order to obtain a review of an assessment **or deduction** effective for the assessment date to which the notice referred to in ~~subsection (a)~~ **subsection (b)** applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in ~~subsection (a):~~ **subsection (b).**

~~(c)~~ (d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an

assessment date for which a notice of assessment is not given as described in ~~subsection (a):~~ **subsection (b)**. To obtain the review, the taxpayer must file a notice in writing with the township assessor, ~~of the township in which the property is subject to assessment: or the county assessor if the township is not served by a township assessor.~~ The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:

(1) May 10 of the year; or

(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

~~(d)~~ **(e)** A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (c)~~ **subsection (d)** after the time prescribed in ~~subsection (c)~~ **subsection (d)** becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

~~(e)~~ **(f)** The written notice filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

**(g) The filing of a notice under subsection (c) or (d):**

**(1) initiates a review under this section; and**

**(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).**

~~(f)~~ **(h)** A county or township official who receives a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** shall:

**(1) immediately forward the notice to the county board; and**

**(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:**

**(A) discussing the specifics of the taxpayer's assessment or deduction;**

**(B) reviewing the taxpayer's property record card;**

**(C) explaining to the taxpayer how the assessment or deduction was determined;**

**(D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;**

- 1 (E) noting and considering objections of the taxpayer;
- 2 (F) considering all errors alleged by the taxpayer; and
- 3 (G) otherwise educating the taxpayer about:
  - 4 (i) the taxpayer's assessment or deduction;
  - 5 (ii) the assessment or deduction process; and
  - 6 (iii) the assessment or deduction appeal process.
- 7 (i) Not later than ten (10) days after the informal preliminary
  - 8 meeting, the official referred to in subsection (a) shall forward to
  - 9 the county auditor and the county board the results of the
  - 10 conference on a form prescribed by the department of local
  - 11 government finance that must be completed and signed by the
  - 12 taxpayer and the official. The form must indicate the following:
    - 13 (1) If the taxpayer and the official agree on the resolution of
    - 14 all assessment or deduction issues in the review, a statement
    - 15 of:
      - 16 (A) those issues; and
      - 17 (B) the assessed value of the tangible property or the
      - 18 amount of the deduction that results from the resolution of
      - 19 those issues in the manner agreed to by the taxpayer and
      - 20 the official.
    - 21 (2) If the taxpayer and the official do not agree on the
    - 22 resolution of all assessment or deduction issues in the review:
      - 23 (A) a statement of those issues; and
      - 24 (B) identification of:
        - 25 (i) the issues on which the taxpayer and the official
        - 26 agree; and
        - 27 (ii) the issues on which the taxpayer and the official
        - 28 disagree.
    - 29 (j) If the county board receives a form referred to in subsection
      - 30 (i)(1) before the hearing scheduled under subsection (k):
        - 31 (1) the county board shall cancel the hearing;
        - 32 (2) the county official referred to in subsection (a) shall give
        - 33 notice to the taxpayer, the county board, the county assessor,
        - 34 and the county auditor of the assessment or deduction in the
        - 35 amount referred to in subsection (i)(1)(B); and
        - 36 (3) if the matter in issue is the assessment of tangible
        - 37 property, the county board may reserve the right to change
        - 38 the assessment under IC 6-1.1-13.
      - 39 ~~(g)~~ (k) If:
        - 40 (1) subsection (i)(2) applies; or
        - 41 (2) the county board does not receive a form referred to in
        - 42 subsection (i) not later than one hundred twenty (120) days
        - 43 after the date of the notice for review filed by the taxpayer
        - 44 under subsection (c) or (d);
    - 45 the county board shall hold a hearing on a review under this subsection
      - 46 not later than one hundred eighty (180) days after the date of ~~the~~ that
      - 47 notice. ~~for review filed by the taxpayer under subsection (b) or (c).~~ The
      - 48 county board shall, by mail, give notice of the date, time, and place

fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. **The county assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.**

(h) Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:

- (1) attempt to resolve as many issues under review as possible; and
- (2) seek a joint recommendation for settlement of some or all of the issues under review.

A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation in whole or in part.

(i) ~~(l)~~ At the hearing required under ~~subsection (g)~~: **subsection (k)**:

- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment **or deduction**; and
- (2) the county or township official with whom the taxpayer filed the notice for review must present:

- (A) the basis for the assessment **or deduction** decision; and
- (B) the reasons the taxpayer's contentions should be denied.

(j) ~~(m)~~ **The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h).** The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under ~~subsection (g)~~: **subsection (k)**. If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

- (1) Initiate the review.
- (2) Prosecute the review.

~~(k)~~ **(n)** Regardless of whether the county board adopts a recommendation under subsection (h), The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under ~~subsection (g)~~ **subsection (k)** to the taxpayer, **the official referred to in subsection (a), the county assessor, and the township assessor: county auditor.**

~~(l)~~ **(o)** If the maximum time elapses:



(1) under ~~subsection (g)~~ **subsection (k)** for the county board to hold a hearing; or

(2) under ~~subsection (k)~~ **subsection (n)** for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

SECTION 71. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the department of local government finance or the county board under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment or exemption to the Indiana board. The county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor, the ~~elected~~ township assessor **(if any)**, or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 72. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

(1) The description of the real property was in error.

(2) The assessment was against the wrong person.

(3) Taxes on the same property were charged more than one (1) time in the same year.

(4) There was a mathematical error in computing the taxes or penalties on the taxes.

(5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.

(6) The taxes, as a matter of law, were illegal.

(7) There was a mathematical error in computing an assessment.

(8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until

1 after the correction is either approved by the department of local  
2 government finance or ordered by the tax court.

3 (d) If the tax is not based on an assessment made or determined by  
4 the department of local government finance, the county auditor shall  
5 correct an error described under subsection (a)(6), (a)(7), or (a)(8) only  
6 if the correction is first approved by ~~at least two~~ **(2) both** of the  
7 following officials:

8 ~~(1) The township assessor.~~

9 ~~(2) (1) The county auditor.~~

10 ~~(3) (2) The county assessor.~~

11 If ~~two~~ **(2)** of these officials do not approve such a correction, the county  
12 auditor shall refer the matter to the county board for determination. The  
13 county board shall provide a copy of the determination to the taxpayer  
14 and to the county auditor.

15 (e) A taxpayer may appeal a determination of the county board to  
16 the Indiana board for a final administrative determination. An appeal  
17 under this section shall be conducted in the same manner as appeals  
18 under sections 4 through 8 of this chapter. The Indiana board shall send  
19 the final administrative determination to the taxpayer, the county  
20 auditor, the county assessor, and the township assessor **(if any)**.

21 (f) If a correction or change is made in the tax duplicate after it is  
22 delivered to the county treasurer, the county auditor shall transmit a  
23 certificate of correction to the county treasurer. The county treasurer  
24 shall keep the certificate as the voucher for settlement with the county  
25 auditor.

26 (g) A taxpayer that files a personal property tax return under  
27 IC 6-1.1-3 may not petition under this section for the correction of an  
28 error made by the taxpayer on the taxpayer's personal property tax  
29 return. If the taxpayer wishes to correct an error made by the taxpayer  
30 on the taxpayer's personal property tax return, the taxpayer must  
31 instead file an amended personal property tax return under  
32 IC 6-1.1-3-7.5.

33 (h) A taxpayer that files a statement under IC 6-1.1-8-19 may not  
34 petition under this section for the correction of an error made by the  
35 taxpayer on the taxpayer's statement. If the taxpayer wishes to correct  
36 an error made by the taxpayer on the taxpayer's statement, the taxpayer  
37 must instead initiate an objection under IC 6-1.1-8-28 or an appeal  
38 under IC 6-1.1-8-30.

39 (i) A taxpayer that files a statement under IC 6-1.1-8-23 may not  
40 petition under this section for the correction of an error made by the  
41 taxpayer on the taxpayer's statement. If the taxpayer wishes to correct  
42 an error made by the taxpayer on the taxpayer's statement, the taxpayer  
43 must instead file an amended statement not more than six (6) months  
44 after the due date of the statement.

45 SECTION 73. IC 6-1.1-15-14, AS AMENDED BY P.L.219-2007,  
46 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
47 JULY 1, 2008]: Sec. 14. In any assessment review, the assessing

official ~~the county assessor, and the members of a county board~~ shall:

(1) use the department of local government finance's rules in effect; and

(2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

SECTION 74. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of whether the evidence was submitted to the township assessor **(if any) or county assessor** before the assessment of the property.

SECTION 75. IC 6-1.1-16-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor~~, or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor~~, or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following ~~time~~ periods:

(1) A township ~~or county assessing official~~ **assessor (if any)** must make a change in the assessed value and give the notice of the change on or before the latter of:

(A) September 15 of the year for which the assessment is made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by a ~~township or county an~~ assessing official, ~~or county property tax assessment board of appeals~~, and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(b) Except as provided in section 2 of this chapter, if an assessing official ~~a county assessor~~, or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially complies with ~~the provisions of~~ this article and the regulations of the department of local government finance; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection (a)(3) to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance.

SECTION 76. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) If a county property tax assessment board of appeals fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter, the township assessor, or the county assessor **if there is no township assessor for the township**, may file a petition for review of the assessment by the Indiana board. The township ~~assessor~~ or the county assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(d). The ~~time~~ period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.

(b) Notwithstanding section 1(a)(3) of this chapter, the department of local government finance shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

SECTION 77. IC 6-1.1-17-1, AS AMENDED BY P.L.154-2006, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) On or before August 1 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and the department of local government finance. The statement shall contain:

(1) information concerning the assessed valuation in the political subdivision for the next calendar year;

(2) an estimate of the taxes to be distributed to the political subdivision during the last six (6) months of the current calendar year;

(3) the current assessed valuation as shown on the abstract of charges;

(4) the average growth in assessed valuation in the political subdivision over the preceding three (3) budget years, excluding years in which a general reassessment occurs, determined according to procedures established by the department of local government finance;

(5) the amount of the political subdivision's assessed valuation reduction determined under section 0.5(d) of this chapter;

**(6) for counties with taxing units that cross into or intersect with other counties, the assessed valuation as shown on the most current abstract of property; and**

~~(6)~~ (7) any other information at the disposal of the county auditor that might affect the assessed value used in the budget adoption process.

(b) The estimate of taxes to be distributed shall be based on:

(1) the abstract of taxes levied and collectible for the current calendar year, less any taxes previously distributed for the calendar year; and

(2) any other information at the disposal of the county auditor which might affect the estimate.

(c) The fiscal officer of each political subdivision shall present the county auditor's statement to the proper officers of the political subdivision.

(d) Subject to subsection (e) and except as provided in subsection (f), after the county auditor sends a certified statement under subsection (a) or an amended certified statement under this subsection with respect to a political subdivision and before the department of local government finance certifies its action with respect to the political subdivision under section 16(f) of this chapter, the county auditor may amend the information concerning assessed valuation included in the earlier certified statement. The county auditor shall send a certified statement amended under this subsection, under the seal of the board of county commissioners, to:

(1) the fiscal officer of each political subdivision affected by the amendment; and

(2) the department of local government finance.

(e) Except as provided in subsection (g), before the county auditor makes an amendment under subsection (d), the county auditor must provide an opportunity for public comment on the proposed amendment at a public hearing. The county auditor must give notice of the hearing under IC 5-3-1. If the county auditor makes the amendment

1 as a result of information provided to the county auditor by an assessor,  
 2 the county auditor shall give notice of the public hearing to the  
 3 assessor.

4 (f) Subsection (d) does not apply to an adjustment of assessed  
 5 valuation under IC 36-7-15.1-26.9(d).

6 (g) The county auditor is not required to hold a public hearing under  
 7 subsection (e) if:

- 8 (1) the amendment under subsection (d) is proposed to correct a  
 9 mathematical error made in the determination of the amount of  
 10 assessed valuation included in the earlier certified statement;
- 11 (2) the amendment under subsection (d) is proposed to add to the  
 12 amount of assessed valuation included in the earlier certified  
 13 statement assessed valuation of omitted property discovered after  
 14 the county auditor sent the earlier certified statement; or
- 15 (3) the county auditor determines that the amendment under  
 16 subsection (d) will not result in an increase in the tax rate or tax  
 17 rates of the political subdivision.

18 SECTION 78. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007,  
 19 SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5,  
 20 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 21 [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The proper officers of a  
 22 political subdivision shall formulate its estimated budget and its  
 23 proposed tax rate and tax levy on the form prescribed by the  
 24 department of local government finance and approved by the state  
 25 board of accounts. The political subdivision shall give notice by  
 26 publication to taxpayers of:

- 27 (1) the estimated budget;
- 28 (2) the estimated maximum permissible levy;
- 29 (3) the current and proposed tax levies of each fund; and
- 30 (4) the amounts of excessive levy appeals to be requested.

31 In the notice, the political subdivision shall also state the time and  
 32 place at which a public hearing will be held on these items. The notice  
 33 shall be published twice in accordance with IC 5-3-1 with the first  
 34 publication at least ten (10) days before the date fixed for the public  
 35 hearing. Beginning in 2009, the duties required by this subsection must  
 36 be completed before August 10 of the calendar year. A political  
 37 subdivision shall provide the estimated budget and levy information  
 38 required for the notice under subsection (b) to the county auditor on the  
 39 schedule determined by the department of local government finance.

40 (b) Beginning in 2009, before August 10 of a calendar year, the  
 41 county auditor shall mail to the last known address of each person  
 42 liable for any property taxes, as shown on the tax duplicate, or to the  
 43 last known address of the most recent owner shown in the transfer  
 44 book, a statement that includes:

- 45 (1) the assessed valuation as of the assessment date in the current  
 46 calendar year of tangible property on which the person will be  
 47 liable for property taxes first due and payable in the immediately

succeeding calendar year and notice to the person of the opportunity to appeal the assessed valuation under ~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(e); IC 6-1.1-15-1.~~

(2) the amount of property taxes for which the person will be liable to each political subdivision on the tangible property for taxes first due and payable in the immediately succeeding calendar year, taking into account all factors that affect that liability, including:

(A) the estimated budget and proposed tax rate and tax levy formulated by the political subdivision under subsection (a);

(B) any deductions or exemptions that apply to the assessed valuation of the tangible property;

(C) any credits that apply in the determination of the tax liability; and

(D) the county auditor's best estimate of the effects on the tax liability that might result from actions of:

(i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or

(ii) the department of local government finance;

(3) a prominently displayed notation that:

(A) the estimate under subdivision (2) is based on the best information available at the time the statement is mailed; and

(B) based on various factors, including potential actions by:

(i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or

(ii) the department of local government finance;

it is possible that the tax liability as finally determined will differ substantially from the estimate;

(4) comparative information showing the amount of property taxes for which the person is liable to each political subdivision on the tangible property for taxes first due and payable in the current year; and

(5) the date, time, and place at which the political subdivision will hold a public hearing on the political subdivision's estimated budget and proposed tax rate and tax levy as required under subsection (a).

(c) The department of local government finance shall:

(1) prescribe a form for; and

(2) provide assistance to county auditors in preparing;

statements under subsection (b). Mailing the statement described in subsection (b) to a mortgagee maintaining an escrow account for a person who is liable for any property taxes shall not be construed as compliance with subsection (b).

(d) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may

1 conduct the public hearing required under subsection (a):

2 (1) in any county of the solid waste management district; and

3 (2) in accordance with the annual notice of meetings published  
4 under IC 13-21-5-2.

5 (e) The trustee of each township in the county shall estimate the  
6 amount necessary to meet the cost of township assistance in the  
7 township for the ensuing calendar year. The township board shall adopt  
8 with the township budget a tax rate sufficient to meet the estimated cost  
9 of township assistance. The taxes collected as a result of the tax rate  
10 adopted under this subsection are credited to the township assistance  
11 fund.

12 (f) A county shall adopt with the county budget and the department  
13 of local government finance shall certify under section 16 of this  
14 chapter a tax rate sufficient to raise the levy necessary to pay the  
15 following:

16 (1) The cost of child services (as defined in IC 12-19-7-1) of the  
17 county payable from the family and children's fund.

18 (2) The cost of children's psychiatric residential treatment  
19 services (as defined in IC 12-19-7.5-1) of the county payable from  
20 the children's psychiatric residential treatment services fund.

21 A budget, tax rate, or tax levy adopted by a county fiscal body or  
22 approved or modified by a county board of tax adjustment that is less  
23 than the levy necessary to pay the costs described in subdivision (1) or  
24 (2) shall not be treated as a final budget, tax rate, or tax levy under  
25 section 11 of this chapter.

26 SECTION 79. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,  
27 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION  
28 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
29 [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) Each year the department  
30 shall allocate from the property tax replacement fund an amount equal  
31 to the sum of:

32 (1) each county's total eligible property tax replacement amount  
33 for that year; plus

34 (2) the total amount of homestead tax credits that are provided  
35 under IC 6-1.1-20.9 and allowed by each county for that year;  
36 plus

37 (3) an amount for each county that has one (1) or more taxing  
38 districts that contain all or part of an economic development  
39 district that meets the requirements of section 5.5 of this chapter.  
40 This amount is the sum of the amounts determined under the  
41 following STEPS for all taxing districts in the county that contain  
42 all or part of an economic development district:

43 STEP ONE: Determine that part of the sum of the amounts  
44 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is  
45 attributable to the taxing district.

46 STEP TWO: Divide:

47 (A) that part of the subdivision (1) amount that is



- 1                   attributable to the taxing district; by
- 2                   (B) the STEP ONE sum.
- 3           STEP THREE: Multiply:
- 4                   (A) the STEP TWO quotient; times
- 5                   (B) the taxes levied in the taxing district that are allocated to
- 6                   a special fund under IC 6-1.1-39-5.
- 7           (b) Except as provided in subsection (e), between March 1 and
- 8           August 31 of each year, the department shall distribute to each county
- 9           treasurer from the property tax replacement fund one-half (1/2) of the
- 10           estimated distribution for that year for the county. Between September
- 11           1 and December 15 of that year, the department shall distribute to each
- 12           county treasurer from the property tax replacement fund the remaining
- 13           one-half (1/2) of each estimated distribution for that year. The amount
- 14           of the distribution for each of these periods shall be according to a
- 15           schedule determined by the property tax replacement fund board under
- 16           section 10 of this chapter. The estimated distribution for each county
- 17           may be adjusted from time to time by the department to reflect any
- 18           changes in the total county tax levy upon which the estimated
- 19           distribution is based.
- 20           (c) On or before December 31 of each year or as soon thereafter as
- 21           possible, the department shall make a final determination of the amount
- 22           which should be distributed from the property tax replacement fund to
- 23           each county for that calendar year. This determination shall be known
- 24           as the final determination of distribution. The department shall
- 25           distribute to the county treasurer or, *except as provided in section 9 of*
- 26           *this chapter*, receive back from the county treasurer any deficit or
- 27           excess, as the case may be, between the sum of the distributions made
- 28           for that calendar year based on the estimated distribution and the final
- 29           determination of distribution. The final determination of distribution
- 30           shall be based on the auditor's abstract filed with the auditor of state,
- 31           adjusted for postabstract adjustments included in the December
- 32           settlement sheet for the year, and such additional information as the
- 33           department may require.
- 34           (d) All distributions provided for in this section shall be made on
- 35           warrants issued by the auditor of state drawn on the treasurer of state.
- 36           If the amounts allocated by the department from the property tax
- 37           replacement fund exceed in the aggregate the balance of money in the
- 38           fund, then the amount of the deficiency shall be transferred from the
- 39           state general fund to the property tax replacement fund, and the auditor
- 40           of state shall issue a warrant to the treasurer of state ordering the
- 41           payment of that amount. However, any amount transferred under this
- 42           section from the general fund to the property tax replacement fund
- 43           shall, as soon as funds are available in the property tax replacement
- 44           fund, be retransferred from the property tax replacement fund to the
- 45           state general fund, and the auditor of state shall issue a warrant to the
- 46           treasurer of state ordering the replacement of that amount.
- 47           (e) Except as provided in subsection (g) and subject to subsection

(h), the department shall not distribute under subsection (b) and section 10 of this chapter a percentage, determined by the department, of the money that would otherwise be distributed to the county under subsection (b) and section 10 of this chapter if:

(1) by the date the distribution is scheduled to be made, the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;

(2) by the deadline under IC 36-2-9-20, the county auditor has not transmitted data as required under that section;

(3) the county assessor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);

(4) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure ~~forms form data~~ under ~~IC 6-1.1-5.5-3(b); IC 6-1.1-5.5-3(h);~~ **IC 6-1.1-5.5-3(c);**

(5) local assessing officials have not provided information to the department of local government finance in a timely manner under IC 4-10-13-5(b);

(6) the county auditor has not paid a bill for services under IC 6-1.1-4-31.5 to the department of local government finance in a timely manner;

(7) the ~~elected~~ township assessors in the county **(if any)**, the ~~elected~~ township assessors **(if any)** and the county assessor, or the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25(b);

(8) the county has not established a parcel index numbering system under 50 IAC 12-15-1 in a timely manner; or

(9) a township or county official has not provided other information to the department of local government finance in a timely manner as required by the department.

(f) Except as provided in subsection (i), money not distributed for the reasons stated in subsection (e) shall be distributed to the county when the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

has been corrected.

(g) The restrictions on distributions under subsection (e) do not apply if the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

1 in a timely manner is justified by unusual circumstances.

2 (h) The department shall give the county auditor at least thirty (30)  
3 days notice in writing before withholding a distribution under  
4 subsection (e).

5 (i) Money not distributed for the reason stated in subsection (e)(6)  
6 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money  
7 deposited under this subsection is not subject to distribution under  
8 subsection (f).

9 SECTION 80. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005,  
10 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2008]: Sec. 1. (a) Annually, after November 10th but before  
12 August 1st of the succeeding year, each county treasurer shall serve a  
13 written demand upon each county resident who is delinquent in the  
14 payment of personal property taxes. Annually, after May 10 but before  
15 October 31 of the same year, each county treasurer may serve a written  
16 demand upon a county resident who is delinquent in the payment of  
17 personal property taxes. The written demand may be served upon the  
18 taxpayer:

19 (1) by registered or certified mail;

20 (2) in person by the county treasurer or the county treasurer's  
21 agent; or

22 (3) by proof of certificate of mailing.

23 (b) The written demand required by this section shall contain:

24 (1) a statement that the taxpayer is delinquent in the payment of  
25 personal property taxes;

26 (2) the amount of the delinquent taxes;

27 (3) the penalties due on the delinquent taxes;

28 (4) the collection expenses which the taxpayer owes; and

29 (5) a statement that if the sum of the delinquent taxes, penalties,  
30 and collection expenses are not paid within thirty (30) days from  
31 the date the demand is made then:

32 (A) sufficient personal property of the taxpayer shall be sold  
33 to satisfy the total amount due plus the additional collection  
34 expenses incurred; or

35 (B) a judgment may be entered against the taxpayer in the  
36 circuit court of the county.

37 (c) Subsections (d) through (g) apply only to personal property that:

38 (1) is subject to a lien of a creditor imposed under an agreement  
39 entered into between the debtor and the creditor after June 30,  
40 2005;

41 (2) comes into the possession of the creditor or the creditor's agent  
42 after May 10, 2006, to satisfy all or part of the debt arising from  
43 the agreement described in subdivision (1); and

44 (3) has an assessed value of at least three thousand two hundred  
45 dollars (\$3,200).

46 (d) For the purpose of satisfying a creditor's lien on personal  
47 property, the creditor of a taxpayer that comes into possession of

personal property on which the taxpayer is adjudicated delinquent in the payment of personal property taxes must pay in full to the county treasurer the amount of the delinquent personal property taxes determined under STEP SEVEN of the following formula from the proceeds of any transfer of the personal property made by the creditor or the creditor's agent before applying the proceeds to the creditor's lien on the personal property:

STEP ONE: Determine the amount realized from any transfer of the personal property made by the creditor or the creditor's agent after the payment of the direct costs of the transfer.

STEP TWO: Determine the amount of the delinquent taxes, including penalties and interest accrued on the delinquent taxes as identified on the form described in subsection (f) by the county treasurer.

STEP THREE: Determine the amount of the total of the unpaid debt that is a lien on the transferred property that was perfected before the assessment date on which the delinquent taxes became a lien on the transferred property.

STEP FOUR: Determine the sum of the STEP TWO amount and the STEP THREE amount.

STEP FIVE: Determine the result of dividing the STEP TWO amount by the STEP FOUR amount.

STEP SIX: Multiply the STEP ONE amount by the STEP FIVE amount.

STEP SEVEN: Determine the lesser of the following:

(A) The STEP TWO amount.

(B) The STEP SIX amount.

(e) This subsection applies to transfers made by a creditor after May 10, 2006. As soon as practicable after a creditor comes into possession of the personal property described in subsection (c), the creditor shall request the form described in subsection (f) from the county treasurer. Before a creditor transfers personal property described in subsection (d) on which delinquent personal property taxes are owed, the creditor must obtain from the county treasurer a delinquent personal property tax form and file the delinquent personal property tax form with the county treasurer. The creditor shall provide the county treasurer with:

(1) the name and address of the debtor; and

(2) a specific description of the personal property described in subsection (d);

when requesting a delinquent personal property tax form.

(f) The delinquent personal property tax form must be in a form prescribed by the state board of accounts under IC 5-11 and must require the following information:

(1) The name and address of the debtor as identified by the creditor.

(2) A description of the personal property identified by the creditor and now in the creditor's possession.

(3) The assessed value of the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(4) The amount of delinquent personal property taxes owed on the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this section** requires that a creditor, upon the liquidation of personal property for the satisfaction of the creditor's lien, must pay in full the amount of delinquent personal property taxes owed as determined under subsection (d) on the personal property in the amount identified on this form from the proceeds of the liquidation before the proceeds of the liquidation may be applied to the creditor's lien on the personal property.

(g) The county treasurer shall provide the delinquent personal property tax form described in subsection (f) to the creditor not later than fourteen (14) days after the date the creditor requests the delinquent personal property tax form. The county **assessor** and **the** township assessors **(if any)** shall assist the county treasurer in determining the appropriate assessed value of the personal property and the amount of delinquent personal property taxes owed on the personal property. Assistance provided by the county **assessor** and **the** township assessors **(if any)** must include providing the county treasurer with relevant personal property forms filed with the **assessor or** assessors and providing the county treasurer with any other assistance necessary to accomplish the purposes of this section.

SECTION 81. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) the greater of twenty-five dollars (\$25) or postage and

- 1 publication costs; and
- 2 (ii) any other actual costs incurred by the county that are
- 3 directly attributable to the tax sale; and
- 4 (E) any unpaid costs due under subsection (b) from a prior tax
- 5 sale.
- 6 (4) A statement that a person redeeming each tract or item of real
- 7 property after the sale must pay:
  - 8 (A) one hundred ten percent (110%) of the amount of the
  - 9 minimum bid for which the tract or item of real property was
  - 10 offered at the time of sale if the tract or item of real property
  - 11 is redeemed not more than six (6) months after the date of
  - 12 sale;
  - 13 (B) one hundred fifteen percent (115%) of the amount of the
  - 14 minimum bid for which the tract or item of real property was
  - 15 offered at the time of sale if the tract or item of real property
  - 16 is redeemed more than six (6) months after the date of sale;
  - 17 (C) the amount by which the purchase price exceeds the
  - 18 minimum bid on the tract or item of real property plus ten
  - 19 percent (10%) per annum on the amount by which the
  - 20 purchase price exceeds the minimum bid; and
  - 21 (D) all taxes and special assessments on the tract or item of
  - 22 real property paid by the purchaser after the tax sale plus
  - 23 interest at the rate of ten percent (10%) per annum on the
  - 24 amount of taxes and special assessments paid by the purchaser
  - 25 on the redeemed property.
- 26 (5) A statement for informational purposes only, of the location
- 27 of each tract or item of real property by key number, if any, and
- 28 street address, if any, or a common description of the property
- 29 other than a legal description. The township assessor, **or the**
- 30 **county assessor if there is no township assessor for the**
- 31 **township**, upon written request from the county auditor, shall
- 32 provide the information to be in the notice required by this
- 33 subsection. A misstatement in the key number or street address
- 34 does not invalidate an otherwise valid sale.
- 35 (6) A statement that the county does not warrant the accuracy of
- 36 the street address or common description of the property.
- 37 (7) A statement indicating:
  - 38 (A) the name of the owner of each tract or item of real
  - 39 property with a single owner; or
  - 40 (B) the name of at least one (1) of the owners of each tract or
  - 41 item of real property with multiple owners.
- 42 (8) A statement of the procedure to be followed for obtaining or
- 43 objecting to a judgment and order of sale, that must include the
- 44 following:
  - 45 (A) A statement:
    - 46 (i) that the county auditor and county treasurer will apply on
    - 47 or after a date designated in the notice for a court judgment

- 1           against the tracts or real property for an amount that is not  
2           less than the amount set under subdivision (3), and for an  
3           order to sell the tracts or real property at public auction to  
4           the highest bidder, subject to the right of redemption; and  
5           (ii) indicating the date when the period of redemption  
6           specified in IC 6-1.1-25-4 will expire.
- 7           (B) A statement that any defense to the application for  
8           judgment must be:
- 9           (i) filed with the court; and  
10          (ii) served on the county auditor and the county treasurer;  
11          before the date designated as the earliest date on which the  
12          application for judgment may be filed.
- 13          (C) A statement that the county auditor and the county  
14          treasurer are entitled to receive all pleadings, motions,  
15          petitions, and other filings related to the defense to the  
16          application for judgment.
- 17          (D) A statement that the court will set a date for a hearing at  
18          least seven (7) days before the advertised date and that the  
19          court will determine any defenses to the application for  
20          judgment at the hearing.
- 21          (9) A statement that the sale will be conducted at a place  
22          designated in the notice and that the sale will continue until all  
23          tracts and real property have been offered for sale.
- 24          (10) A statement that the sale will take place at the times and  
25          dates designated in the notice. Whenever the public auction is to  
26          be conducted as an electronic sale, the notice must include a  
27          statement indicating that the public auction will be conducted as  
28          an electronic sale and a description of the procedures that must be  
29          followed to participate in the electronic sale.
- 30          (11) A statement that a person redeeming each tract or item after  
31          the sale must pay the costs described in IC 6-1.1-25-2(e).
- 32          (12) If a county auditor and county treasurer have entered into an  
33          agreement under IC 6-1.1-25-4.7, a statement that the county  
34          auditor will perform the duties of the notification and title search  
35          under IC 6-1.1-25-4.5 and the notification and petition to the  
36          court for the tax deed under IC 6-1.1-25-4.6.
- 37          (13) A statement that, if the tract or item of real property is sold  
38          for an amount more than the minimum bid and the property is not  
39          redeemed, the owner of record of the tract or item of real property  
40          who is divested of ownership at the time the tax deed is issued  
41          may have a right to the tax sale surplus.
- 42          (14) If a determination has been made under subsection (d), a  
43          statement that tracts or items will be sold together.
- 44          (b) If within sixty (60) days before the date of the tax sale the county  
45          incurs costs set under subsection (a)(3)(D) and those costs are not paid,  
46          the county auditor shall enter the amount of costs that remain unpaid  
47          upon the tax duplicate of the property for which the costs were set. The

1 county treasurer shall mail notice of unpaid costs entered upon a tax  
 2 duplicate under this subsection to the owner of the property identified  
 3 in the tax duplicate.

4 (c) The amount of unpaid costs entered upon a tax duplicate under  
 5 subsection (b) must be paid no later than the date upon which the next  
 6 installment of real estate taxes for the property is due. Unpaid costs  
 7 entered upon a tax duplicate under subsection (b) are a lien against the  
 8 property described in the tax duplicate, and amounts remaining unpaid  
 9 on the date the next installment of real estate taxes is due may be  
 10 collected in the same manner that delinquent property taxes are  
 11 collected.

12 (d) The county auditor and county treasurer may establish the  
 13 condition that a tract or item will be sold and may be redeemed under  
 14 this chapter only if the tract or item is sold or redeemed together with  
 15 one (1) or more other tracts or items. Property may be sold together  
 16 only if the tract or item is owned by the same person.

17 SECTION 82. IC 6-1.1-25-4.1 IS AMENDED TO READ AS  
 18 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.1. (a) If, as provided  
 19 in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor does not  
 20 issue a deed to the county for property for which a certificate of sale  
 21 has been issued to the county under IC 6-1.1-24-9 because the county  
 22 executive determines that the property contains hazardous waste or  
 23 another environmental hazard for which the cost of abatement or  
 24 alleviation will exceed the fair market value of the property, the  
 25 property may be transferred consistent with ~~the provisions of this~~  
 26 section.

27 (b) A person who desires to obtain title to and eliminate the  
 28 hazardous conditions of property containing hazardous waste or  
 29 another environmental hazard for which a county holds a certificate of  
 30 sale but to which a deed may not be issued to the county under ~~section~~  
 31 ~~4(f)~~ **section 4(h)** of this chapter may file a petition with the county  
 32 auditor seeking a waiver of the delinquent taxes, special assessments,  
 33 interest, penalties, and costs assessed against the property and transfer  
 34 of the title to the property to the petitioner. The petition must:

- 35 (1) be on a form prescribed by the state board of accounts and  
 36 approved by the department of local government finance;
- 37 (2) state the amount of taxes, special assessments, penalties, and  
 38 costs assessed against the property for which a waiver is sought;
- 39 (3) describe the conditions existing on the property that have  
 40 prevented the sale or the transfer of title to the county;
- 41 (4) describe the plan of the petitioner for elimination of the  
 42 hazardous condition on the property under IC 13-25-5 and the  
 43 intended use of the property; and
- 44 (5) be accompanied by a fee established by the county auditor for  
 45 completion of a title search and processing.

46 (c) Upon receipt of a petition described in subsection (b), the county  
 47 auditor shall review the petition to determine whether the petition is



complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. Upon receipt of a completed petition, the county auditor shall forward a copy of the petition to:

- (1) the assessor of the township in which the property is located,  
**or the county assessor if there is no township assessor for the township;**
- (2) the owner;
- (3) all persons who have, as of the date of the filing of the petition, a substantial interest of public record in the property;
- (4) the county property tax assessment board of appeals; and
- (5) the department of local government finance.

(d) Upon receipt of a petition described in subsection (b), the county property tax assessment board of appeals shall, at the county property tax assessment board of appeals' earliest opportunity, conduct a public hearing on the petition. The county property tax assessment board of appeals shall, by mail, give notice of the date, time, and place fixed for the hearing to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and
- (4) the assessor of the township in which the property is located,  
**or the county assessor if there is no township assessor for the township.**

In addition, notice of the public hearing on the petition shall be published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the county property tax assessment board of appeals, the county board shall give notice, by mail, to the parties listed in subsection (d) of the county property tax assessment board of appeals' recommendation as to whether the petition should be granted. The county property tax assessment board of appeals shall forward to the department of local government finance a copy of the county property tax assessment board of appeals' recommendation and a copy of the documents submitted to or collected by the county property tax assessment board of appeals at the public hearing or during the course of the county board of appeals' investigation of the petition.

(f) Upon receipt by the department of local government finance of a recommendation by the county property tax assessment board of appeals, the department of local government finance shall review the petition and all other materials submitted by the county property tax

assessment board of appeals and determine whether to grant the petition. Notice of the determination by the department of local government finance and the right to seek an appeal of the determination shall be given by mail to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (4) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;** and
- (5) the county property tax assessment board of appeals.

(g) Any person aggrieved by a determination of the department of local government finance under subsection (f) may file an appeal seeking additional review by the department of local government finance and a public hearing. In order to obtain a review under this subsection, the aggrieved person must file a petition for appeal with the county auditor in the county where the tract or item of real property is located not more than thirty (30) days after issuance of notice of the determination of the department of local government finance. The county auditor shall transmit the petition for appeal to the department of local government finance not more than ten (10) days after the petition is filed.

(h) Upon receipt by the department of local government finance of an appeal, the department of local government finance shall set a date, time, and place for a hearing. The department of local government finance shall give notice, by mail, of the date, time, and place fixed for the hearing to:

- (1) the person filing the appeal;
- (2) the petitioner;
- (3) the owner;
- (4) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (5) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;** and
- (6) the county property tax assessment board of appeals.

The department of local government finance shall give the notices at least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the department of local government finance shall give the parties listed in subsection (h) notice by mail of the final determination of the department of local government finance.

(j) If the department of local government finance decides to:

- (1) grant the petition submitted under subsection (b) after initial review of the petition under subsection (f) or after an appeal under subsection (h); and
- (2) waive the taxes, special assessments, interest, penalties, and

costs assessed against the property;  
the department of local government finance shall issue to the county auditor an order directing the removal from the tax duplicate of the taxes, special assessments, interest, penalties, and costs for which the waiver is granted.

(k) After:

- (1) at least thirty (30) days have passed since the issuance of a notice by the department of local government finance to the county property tax assessment board of appeals granting a petition filed under subsection (b), if no appeal has been filed; or
- (2) not more than thirty (30) days after receipt by the county property tax assessment board of appeals of a notice of a final determination of the department of local government finance granting a petition filed under subsection (b) after an appeal has been filed and heard under subsection (h);

the county auditor shall file a verified petition and an application for an order on the petition in the court in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

(l) The court shall enter an order directing the county auditor to issue a tax deed to the petitioner under subsection (b) if the court finds that the following conditions exist:

- (1) The time for redemption has expired.
- (2) The property has not been redeemed before the expiration of the period of redemption specified in section 4 of this chapter.
- (3) All taxes, special assessments, interest, penalties, and costs have been waived by the department of local government finance or, to the extent not waived, paid by the petitioner under subsection (b).
- (4) All notices required by this section and sections 4.5 and 4.6 of this chapter have been given.
- (5) The petitioner under subsection (b) has complied with all the provisions of law entitling the petitioner to a tax deed.

(m) A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order.

SECTION 83. IC 6-1.1-31-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) Subject to this

1 article, the rules adopted by the department of local government  
2 finance are the basis for determining the true tax value of tangible  
3 property.

4 (b) ~~Local~~ Assessing officials ~~members of the county property tax~~  
5 ~~assessment board of appeals; and county assessors~~ shall:

6 (1) comply with the rules, appraisal manuals, bulletins, and  
7 directives adopted by the department of local government finance;

8 (2) use the property tax forms, property tax returns, and notice  
9 forms prescribed by the department; and

10 (3) collect and record the data required by the department.

11 (c) In assessing tangible property, the ~~township assessors; members~~  
12 ~~of the county property tax assessment board of appeals; and county~~  
13 ~~assessors assessing officials~~ may consider factors in addition to those  
14 prescribed by the department of local government finance if the use of  
15 the additional factors is first approved by the department. Each  
16 ~~township assessor; of the county property tax assessment board of~~  
17 ~~appeals; and the county assessor assessing official~~ shall indicate on his  
18 ~~the official's~~ records for each individual assessment whether:

19 (1) only the factors contained in the department's rules, forms, and  
20 returns have been considered; or

21 (2) factors in addition to those contained in the department's rules,  
22 forms, and returns have been considered.

23 SECTION 84. IC 6-1.1-31.5-2, AS AMENDED BY P.L.228-2005,  
24 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
25 JULY 1, 2008]: Sec. 2. (a) Subject to section 3.5(e) of this chapter, the  
26 department shall adopt rules under IC 4-22-2 to prescribe computer  
27 specification standards and for the certification of:

28 (1) computer software;

29 (2) software providers;

30 (3) computer service providers; and

31 (4) computer equipment providers.

32 (b) The rules of the department shall provide for:

33 (1) the effective and efficient administration of assessment laws;

34 (2) the prompt updating of assessment data;

35 (3) the administration of information contained in the sales  
36 disclosure form, as required under IC 6-1.1-5.5; and

37 (4) other information necessary to carry out the administration of  
38 the property tax assessment laws.

39 (c) After ~~December 31, 1998~~, **June 30, 2008**, subject to section  
40 3.5(e) of this chapter a county:

41 (1) may contract only for computer software and with software  
42 providers, computer service providers, and equipment providers  
43 that are certified by the department under the rules described in  
44 subsection (a); **and**

45 (2) **may enter into a contract referred to in subdivision (1)**  
46 **only if the department is a party to the contract.**

47 (d) ~~The initial rules under this section must be adopted under~~

~~IC 4-22-2 before January 1, 1998.~~

SECTION 85. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.228-2005, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3.5. (a) Until the system described in subsection (e) is implemented, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; and
- (5) process and compute complete and accurate assessments in accordance with Indiana law.

The county assessor ~~with the recommendation of the township assessors~~ shall select the computer system. ~~used by township assessors and the county assessor in the county except in a county with an elected township assessor in every township. In a county with an elected township assessor in every township, the elected township assessors shall select a computer system based on a majority vote of the township assessors in the county.~~

(b) All information on a computer system referred to in subsection (a) shall be readily accessible to:

- ~~(1) township assessors;~~
- ~~(2) the county assessor;~~
- ~~(3) (1) the department of local government finance; and~~
- ~~(4) members of the county property tax assessment board of appeals.~~
- (2) assessing officials.**

(c) The certified system referred to in subsection (a) used by the counties must be:

- (1) compatible with the data export and transmission requirements in a standard format prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and
- (2) maintained in a manner that ensures prompt and accurate transfer of data to the department of local government finance and the legislative services agency.

(d) All standardized property forms and notices on the certified computer system referred to in subsection (a) shall be maintained by the ~~township assessor and the county assessor~~ in an accessible location and in a format that is easily understandable for use by persons of the county.

(e) The department shall adopt rules ~~before July 1, 2006~~, for the establishment of:

- (1) a uniform and common property tax management system among all counties that:

- 1 (A) includes a combined mass appraisal and county auditor  
 2 system integrated with a county treasurer system; and  
 3 (B) replaces the computer system referred to in subsection (a);  
 4 and  
 5 (2) a schedule for implementation of the system referred to in  
 6 subdivision (1) structured to result in the implementation of the  
 7 system in all counties with respect to an assessment date:  
 8 (A) determined by the department; and  
 9 (B) specified in the rule.
- 10 (f) The department shall appoint an advisory committee to assist the  
 11 department in the formulation of the rules referred to in subsection (e).  
 12 The department shall determine the number of members of the  
 13 committee. The committee:  
 14 (1) must include at least:  
 15 ~~(A) one (1) township assessor;~~  
 16 ~~(B) (A) one (1) county assessor;~~  
 17 ~~(C) (B) one (1) county auditor; and~~  
 18 ~~(D) (C) one (1) county treasurer; and~~  
 19 (2) shall meet at times and locations determined by the  
 20 department.
- 21 (g) Each member of the committee appointed under subsection (f)  
 22 who is not a state employee is not entitled to the minimum salary per  
 23 diem provided by IC 4-10-11-2.1(b). The member is entitled to  
 24 reimbursement for traveling expenses as provided under IC 4-13-1-4  
 25 and other expenses actually incurred in connection with the member's  
 26 duties as provided in the state policies and procedures established by  
 27 the Indiana department of administration and approved by the budget  
 28 agency.
- 29 (h) Each member of the committee appointed under subsection (f)  
 30 who is a state employee is entitled to reimbursement for traveling  
 31 expenses as provided under IC 4-13-1-4 and other expenses actually  
 32 incurred in connection with the member's duties as provided in the state  
 33 policies and procedures established by the Indiana department of  
 34 administration and approved by the budget agency.
- 35 (i) The department shall report to the budget committee in writing  
 36 the department's estimate of the cost of implementation of the system  
 37 referred to in subsection (e).
- 38 SECTION 86. IC 6-1.1-31.7-1 IS AMENDED TO READ AS  
 39 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. As used in this  
 40 chapter, "appraiser" refers to a professional appraiser or a professional  
 41 appraisal firm that contracts with a ~~township or~~ county under  
 42 IC 6-1.1-4.
- 43 SECTION 87. IC 6-1.1-31.7-3 IS AMENDED TO READ AS  
 44 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The department  
 45 shall adopt rules under IC 4-22-2 for the certification and regulation of  
 46 appraisers.
- 47 (b) **Subject to subsection (d),** the rules of the department shall

- 1 provide for the following:
- 2 (1) Minimum appraiser qualifications.
- 3 (2) Minimum appraiser certification, training, and recertification
- 4 requirements.
- 5 (3) Sanctions for noncompliance with assessing laws and the rules
- 6 of the department, including laws and rules that set time
- 7 requirements for the completion of assessments.
- 8 (4) Appraiser contract requirements.
- 9 (5) Other provisions necessary to carry out the administration of
- 10 the property tax assessment laws.
- 11 (c) After December 31, 1998, a county or township may contract
- 12 only with appraisers that are certified by the department under the rules
- 13 described in subsection (a).
- 14 **(d) The rules referred to in subsection (b) that apply to**
- 15 **contracts with appraisers entered into after December 31, 2008,**
- 16 **must include level two assessor-appraiser certification under**
- 17 **IC 6-1.1-35.5 as part of the minimum appraiser qualifications for**
- 18 **each appraiser that performs assessments on behalf of the**
- 19 **contractor.**
- 20 SECTION 88. IC 6-1.1-35-1 IS AMENDED TO READ AS
- 21 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. The department of
- 22 local government finance shall:
- 23 (1) interpret the property tax laws of this state;
- 24 (2) instruct property tax officials about their taxation and
- 25 assessment duties; ~~and ensure that the county assessors, township~~
- 26 ~~assessors, and assessing officials are in compliance with section~~
- 27 ~~1.1 of this chapter;~~
- 28 (3) see that all property assessments are made in the manner
- 29 provided by law; and
- 30 (4) develop and maintain a manual for all assessing officials and
- 31 county assessors concerning:
- 32 (A) assessment duties and responsibilities of the various state
- 33 and local officials;
- 34 (B) assessment procedures and time limits for the completion
- 35 of assessment duties;
- 36 (C) changes in state assessment laws; and
- 37 (D) other matters relevant to the assessment duties of
- 38 assessing officials, county assessors, and other county
- 39 officials.
- 40 SECTION 89. IC 6-1.1-35-9 IS AMENDED TO READ AS
- 41 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) All information
- 42 that is related to earnings, income, profits, losses, or expenditures and
- 43 that is:
- 44 (1) given by a person to:
- 45 (A) an assessing official;
- 46 ~~(B) a member of a county property tax assessment board of~~
- 47 ~~appeals;~~

- 1           ~~(E)~~ a county assessor;  
 2           ~~(D)~~ (B) an employee of a person referred to in clauses (A)  
 3           through ~~(C)~~; **an assessing official**; or  
 4           ~~(E)~~ (C) an officer or employee of an entity that contracts with  
 5           a board of county commissioners **or** a county assessor **or an**  
 6           **elected township assessor** under IC 6-1.1-36-12; or  
 7       (2) acquired by:  
 8           (A) an assessing official;  
 9           ~~(B)~~ a member of a county property tax assessment board of  
 10          appeals;  
 11          ~~(C)~~ a county assessor;  
 12          ~~(D)~~ (B) an employee of a person referred to in clauses (A)  
 13          through ~~(C)~~; **an assessing official**; or  
 14          ~~(E)~~ (C) an officer or employee of an entity that contracts with  
 15          a board of county commissioners **or** a county assessor **or an**  
 16          **elected township assessor** under IC 6-1.1-36-12;  
 17          in the performance of the person's duties;  
 18       is confidential. The assessed valuation of tangible property is a matter  
 19       of public record and is thus not confidential. Confidential information  
 20       may be disclosed only in a manner that is authorized under subsection  
 21       (b), (c), or (d).  
 22       (b) Confidential information may be disclosed to:  
 23           (1) an official or employee of:  
 24               (A) this state or another state;  
 25               (B) the United States; or  
 26               (C) an agency or subdivision of this state, another state, or the  
 27               United States;  
 28           if the information is required in the performance of the official  
 29           duties of the official or employee; or  
 30           (2) an officer or employee of an entity that contracts with a board  
 31           of county commissioners **or** a county assessor **or an elected**  
 32           **township assessor** under IC 6-1.1-36-12 if the information is  
 33           required in the performance of the official duties of the officer or  
 34           employee.  
 35       (c) The following state agencies, or their authorized representatives,  
 36       shall have access to the confidential farm property records and  
 37       schedules that are on file in the office of a county **or township** assessor:  
 38           (1) The Indiana state board of animal health, in order to perform  
 39           its duties concerning the discovery and eradication of farm animal  
 40           diseases.  
 41           (2) The department of agricultural statistics of Purdue University,  
 42           in order to perform its duties concerning the compilation and  
 43           dissemination of agricultural statistics. **and**  
 44           (3) Any other state agency that needs the information in order to  
 45           perform its duties.  
 46       (d) Confidential information may be disclosed during the course of  
 47       a judicial proceeding in which the regularity of an assessment is



1 questioned.

2 (e) Confidential information that is disclosed to a person under  
3 subsection (b) or (c) retains its confidential status. Thus, that person  
4 may disclose the information only in a manner that is authorized under  
5 subsection (b), (c), or (d).

6 (f) Notwithstanding any other provision of law:

7 (1) a person who:

8 (A) is an officer or employee of an entity that contracts with a  
9 board of county commissioners ~~or~~ a county assessor ~~or an~~  
10 ~~elected township assessor~~ under IC 6-1.1-36-12; and

11 (B) obtains confidential information under this section;  
12 may not disclose that confidential information to any other  
13 person; and

14 (2) a person referred to in subdivision (1) must return all  
15 confidential information to the taxpayer not later than fourteen

16 (14) days after the earlier of:

17 (A) the completion of the examination of the taxpayer's  
18 personal property return under IC 6-1.1-36-12; or

19 (B) the termination of the contract.

20 SECTION 90. IC 6-1.1-35-11 IS AMENDED TO READ AS  
21 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) An assessing  
22 official ~~member of a county property tax assessment board of appeals;~~  
23 ~~a state board member,~~ or an employee of ~~any~~ ~~an~~ assessing official  
24 ~~county assessor, or board~~ shall immediately be dismissed from that  
25 position if the person discloses in an unauthorized manner any  
26 information that is classified as confidential under section 9 of this  
27 chapter.

28 (b) If an officer or employee of an entity that contracts with a board  
29 of county commissioners ~~or~~ a county assessor ~~or an elected township~~  
30 ~~assessor~~ under IC 6-1.1-36-12 discloses in an unauthorized manner any  
31 information that is classified as confidential under section 9 of this  
32 chapter:

33 (1) the contract between the entity and the board is void as of the  
34 date of the disclosure;

35 (2) the entity forfeits all right to payments owed under the  
36 contract after the date of disclosure;

37 (3) the entity and its affiliates are barred for three (3) years after  
38 the date of disclosure from entering into a contract with a board  
39 ~~or~~ a county assessor ~~or an elected township assessor~~ under  
40 IC 6-1.1-36-12; and

41 (4) the taxpayer whose information was disclosed has a right of  
42 action for triple damages against the entity.

43 SECTION 91. IC 6-1.1-35.2-2 IS AMENDED TO READ AS  
44 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) In any year in  
45 which an assessing official ~~or a county assessor~~ takes office for the first  
46 time, the department of local government finance shall conduct training  
47 sessions determined under the rules adopted by the department under

IC 4-22-2 for ~~these~~ **the** new assessing officials. ~~and county assessors.~~  
~~These~~ **The** sessions must be held at the locations described in  
 subsection (b).

(b) To ensure that all newly elected or appointed assessing officials  
~~and assessors~~ have an opportunity to attend the training sessions  
 required by this section, the department of local government finance  
 shall conduct the training sessions at a minimum of four (4) separate  
 regional locations. The department shall determine the locations of the  
 training sessions, but:

- (1) at least one (1) training session must be held in the  
 northeastern part of Indiana;
- (2) at least one (1) training session must be held in the  
 northwestern part of Indiana;
- (3) at least one (1) training session must be held in the  
 southeastern part of Indiana; and
- (4) at least one (1) training session must be held in the  
 southwestern part of Indiana.

The four (4) regional training sessions may not be held in Indianapolis.  
 However, the department of local government finance may, after the  
 conclusion of the four (4) training sessions, provide additional training  
 sessions at locations determined by the department.

(c) Any new assessing official ~~or county assessor~~ who attends:

- (1) a required session during the official's ~~or assessor's~~ term of  
 office; or
- (2) training between the date the person is elected to office and  
 January 1 of the year the person takes office for the first time;

is entitled to receive the per diem per session set by the department of  
 local government finance by rule adopted under IC 4-22-2 and a  
 mileage allowance from the county in which the official resides.

(d) A person is entitled to a mileage allowance under this section  
 only for travel between the person's place of work and the training  
 session nearest to the person's place of work.

SECTION 92. IC 6-1.1-35.2-3 IS AMENDED TO READ AS  
 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Each year the  
 department of local government finance shall conduct the continuing  
 education sessions required in the rules adopted by the department for  
 all assessing officials ~~county assessors~~, and all ~~members of~~, and  
 hearing officers for the county property tax assessment board of  
 appeals. These sessions must be conducted at the locations described  
 in subsection (b).

(b) To ensure that all assessing officials ~~assessors, and members of~~  
~~county property tax assessment boards of appeals and hearing officers~~  
 have an opportunity to attend the continuing education sessions  
 required by this section, the department of local government finance  
 shall conduct the continuing education sessions at a minimum of four  
 (4) separate regional locations. The department shall determine the  
 locations of the continuing education sessions, but:

- (1) at least one (1) continuing education session must be held in the northeastern part of Indiana;
- (2) at least one (1) continuing education session must be held in the northwestern part of Indiana;
- (3) at least one (1) continuing education session must be held in the southeastern part of Indiana; and
- (4) at least one (1) continuing education session must be held in the southwestern part of Indiana.

The four (4) regional continuing education sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) continuing education sessions, provide additional continuing education sessions at locations determined by the department.

(c) Any assessing official ~~county assessor~~, or ~~member of~~, and hearing ~~officers~~ **officer** for the county property tax assessment board of appeals who attends required sessions is entitled to receive a mileage allowance and the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 from the county in which the official resides. A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 93. IC 6-1.1-35.2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. A county that is required to make a payment to an assessing official ~~a county assessor~~, or ~~member of~~, and ~~a hearing officers~~ **officer** for the county property tax assessment board of appeals under this chapter must make the payment regardless of an appropriation. The payment may be made from the county's ~~cumulative~~ reassessment fund.

SECTION 94. IC 6-1.1-35.5-7, AS AMENDED BY P.L.219-2007, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) With respect to level one and level two certifications, the department of local government finance shall establish a fair and reasonable fee for examination and certification under this chapter. However, the fee does not apply to an ~~elected~~ assessing official, a ~~county assessor~~, a ~~member of~~, and hearing ~~officers~~ **officer** for a county property tax assessment board of appeals, or an employee of an ~~elected~~ assessing official ~~county assessor~~, or county property tax assessment board of appeals who is taking the level one examination or the level two examination for the first time.

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the department of local government finance shall be deposited in the account. The account shall be administered by the department of local government finance and does not revert to the state general fund at the end of a fiscal year. The department of local government finance may use money in the account for:

- (1) testing and training of assessing officials, county assessors,

members of a county property tax assessment board of appeals, and employees of assessing officials, county assessors, or the county property tax assessment board of appeals; and

(2) administration of the level three certification program under section 4.5 of this chapter.

SECTION 95. IC 6-1.1-36-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) A township assessor's assessment or a county assessor's assessment of property is valid even if:

(1) ~~he the assessor~~ does not complete, or notify the county auditor of, the assessment by the time prescribed under IC 6-1.1-3 or IC 6-1.1-4;

(2) there is an irregularity or informality in the manner in which ~~he the assessor~~ makes the assessment; or

(3) there is an irregularity or informality in the tax list.

An irregularity or informality in the assessment or the tax list may be corrected at any time.

(b) This section does not release a township assessor or county assessor from any duty to give notice or from any penalty imposed on ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or IC 6-1.1-4.

SECTION 96. IC 6-1.1-36-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) An assessing official ~~a county assessor, a member of a county property tax assessment board of appeals,~~ or a representative of the department of local government finance may file an affidavit with a circuit court of this state if:

(1) the official ~~or board member~~ or a representative ~~of the official or board~~ has requested that a person give information or produce books or records; and

(2) the person has not complied with the request.

The affidavit must state that the person has not complied with the request.

(b) When an affidavit is filed under subsection (a), the circuit court shall issue a writ which directs the person to appear at the office of the official or ~~board member~~ **representative** and to give the requested information or produce the requested books or records. The appropriate county sheriff shall serve the writ. A person who disobeys the writ is guilty of contempt of court.

(c) If a writ is issued under this section, the cost incurred in filing the affidavit, in the issuance of the writ, and in the service of the writ shall be charged to the person against whom the writ is issued. If a writ is not issued, all costs shall be charged to the county in which the circuit court proceedings are held, and the board of commissioners of that county shall allow a claim for the costs.

SECTION 97. IC 6-1.1-36-5 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. In order to discharge  
 2 their official duties, the following officials may administer oaths and  
 3 affirmations:

4 ~~(1) Assessing officials:~~

5 ~~(2) (1) County assessors.~~

6 **(2) Township assessors.**

7 (3) County auditors.

8 (4) Members of a county property tax assessment board of  
 9 appeals.

10 (5) Members of the Indiana board.

11 SECTION 98. IC 6-1.1-36-7 IS AMENDED TO READ AS  
 12 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The department  
 13 of local government finance may cancel any property taxes assessed  
 14 against real property owned by a county, township, city, or town if a  
 15 petition requesting that the department cancel the taxes is submitted by  
 16 the auditor, assessor, and treasurer of the county in which the real  
 17 property is located.

18 (b) The department of local government finance may cancel any  
 19 property taxes assessed against real property owned by this state if a  
 20 petition requesting that the department cancel the taxes is submitted by:

21 (1) the governor; or

22 (2) the chief administrative officer of the state agency which  
 23 supervises the real property.

24 However, if the petition is submitted by the chief administrative officer  
 25 of a state agency, the governor must approve the petition.

26 (c) The department of local government finance may compromise  
 27 the amount of property taxes, together with any interest or penalties on  
 28 those taxes, assessed against the fixed or distributable property owned  
 29 by a bankrupt railroad, which is under the jurisdiction of:

30 (1) a federal court under 11 U.S.C. 1163;

31 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11  
 32 U.S.C. 701-799); or

33 (3) a comparable bankruptcy law.

34 (d) After making a compromise under subsection (c) and after  
 35 receiving payment of the compromised amount, the department of local  
 36 government finance shall distribute to each county treasurer an amount  
 37 equal to the product of:

38 (1) the compromised amount; multiplied by

39 (2) a fraction, the numerator of which is the total of the particular  
 40 county's property tax levies against the railroad for the  
 41 compromised years, and the denominator of which is the total of  
 42 all property tax levies against the railroad for the compromised  
 43 years.

44 (e) After making the distribution under subsection (d), the  
 45 department of local government finance shall direct the auditors of  
 46 each county to remove from the tax rolls the amount of all property  
 47 taxes assessed against the bankrupt railroad for the compromised years.

(f) The county auditor of each county receiving money under subsection (d) shall allocate that money among the county's taxing districts. The auditor shall allocate to each taxing district an amount equal to the product of:

(1) the amount of money received by the county under subsection (d); multiplied by

(2) a fraction, the numerator of which is the total of the taxing district's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad in that county for the compromised years.

(g) The money allocated to each taxing district shall be apportioned and distributed among the taxing units of that taxing district in the same manner and at the same time that property taxes are apportioned and distributed.

(h) The department of local government finance may, with the approval of the attorney general, compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against property owned by a person that has a case pending under state or federal bankruptcy law. Property taxes that are compromised under this section shall be distributed and allocated at the same time and in the same manner as regularly collected property taxes. The department of local government finance may compromise property taxes under this subsection only if:

(1) a petition is filed with the department of local government finance that requests the compromise and ~~that~~ is signed and approved by the assessor, auditor, and treasurer of each county and the assessor of each township **(if any)**, that is entitled to receive any part of the compromised taxes;

(2) the compromise significantly advances the time of payment of the taxes; and

(3) the compromise is in the best interest of the state and the taxing units that are entitled to receive any part of the compromised taxes.

(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor and the county assessor, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

SECTION 99. IC 6-1.1-36-12, AS AMENDED BY P.L.154-2006, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) A board of county commissioners **or** a county assessor ~~or an elected township assessor~~ may enter into a

contract for the discovery of property that has been undervalued or omitted from assessment. The contract must prohibit payment to the contractor for discovery of undervaluation or omission with respect to a parcel or personal property return before all appeals of the assessment of the parcel or the assessment under the return have been finalized. The contract may require the contractor to:

(1) examine and verify the accuracy of personal property returns filed by taxpayers ~~with a township assessor of a township~~ in the county; and

(2) compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

(b) This subsection applies if funds are not appropriated for payment of services performed under a contract described in subsection (a). The county auditor may create a special nonreverting fund in which the county treasurer shall deposit the amount of taxes, including penalties and interest, that result from additional assessments on undervalued or omitted property collected from all taxing jurisdictions in the county after deducting the amount of any property tax credits that reduce the owner's property tax liability for the undervalued or omitted property. The fund remains in existence during the term of the contract. Distributions shall be made from the fund without appropriation only for the following purposes:

(1) All contract fees and other costs related to the contract.

(2) After the payments required by subdivision (1) have been made and the contract has expired, the county auditor shall distribute all money remaining in the fund to the appropriate taxing units in the county using the property tax rates of each taxing unit in effect at the time of the distribution.

(c) A board of county commissioners ~~or a county assessor or an elected township assessor~~ may not contract for services under subsection (a) on a percentage basis.

SECTION 100. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list to the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

SECTION 101. IC 6-1.1-37-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. ~~A county or township An assessing official member of a county or state board, or employee or a representative of such an official or board the~~

1 **department of local government finance** who:

- 2 (1) knowingly assesses any property at more or less than what ~~he~~  
 3 **the official or representative** believes is the proper assessed  
 4 value of the property;  
 5 (2) knowingly fails to perform any of the duties imposed on ~~him~~  
 6 **the official or representative** under the general assessment  
 7 provisions of this article; or  
 8 (3) recklessly violates any of the other general assessment  
 9 provisions of this article;

10 commits a Class A misdemeanor.

11 SECTION 102. IC 6-1.1-37-7 IS AMENDED TO READ AS  
 12 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) If a person fails  
 13 to file a required personal property return on or before the due date, the  
 14 county auditor shall add a penalty of twenty-five dollars (\$25) to the  
 15 person's next property tax installment. The county auditor shall also  
 16 add an additional penalty to the taxes payable by the person if ~~he~~ **the**  
 17 **person** fails to file the personal property return within thirty (30) days  
 18 after the due date. The amount of the additional penalty is twenty  
 19 percent (20%) of the taxes finally determined to be due with respect to  
 20 the personal property which should have been reported on the return.

21 (b) For purposes of this section, a personal property return is not due  
 22 until the expiration of any extension period granted by the township **or**  
 23 **county** assessor under IC 6-1.1-3-7(b).

24 (c) The penalties prescribed under this section do not apply to an  
 25 individual or ~~his~~ **the individual's** dependents if ~~he~~ **the individual**:

- 26 (1) is in the military or naval forces of the United States on the  
 27 assessment date; and  
 28 (2) is covered by the federal Soldiers' and Sailors' Civil Relief  
 29 Act.

30 (d) If a person subject to IC 6-1.1-3-7(d) fails to include on a  
 31 personal property return the information, if any, that the department of  
 32 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,  
 33 the county auditor shall add a penalty to the property tax installment  
 34 next due for the return. The amount of the penalty is twenty-five dollars  
 35 (\$25).

36 (e) If the total assessed value that a person reports on a personal  
 37 property return is less than the total assessed value that the person is  
 38 required by law to report and if the amount of the undervaluation  
 39 exceeds five percent (5%) of the value that should have been reported  
 40 on the return, then the county auditor shall add a penalty of twenty  
 41 percent (20%) of the additional taxes finally determined to be due as  
 42 a result of the undervaluation. The penalty shall be added to the  
 43 property tax installment next due for the return on which the property  
 44 was undervalued. If a person has complied with all of the requirements  
 45 for claiming a deduction, an exemption, or an adjustment for abnormal  
 46 obsolescence, then the increase in assessed value that results from a  
 47 denial of the deduction, exemption, or adjustment for abnormal



1       obsolescence is not considered to result from an undervaluation for  
2       purposes of this subsection.

3       (f) A penalty is due with an installment under subsection (a), (d), or  
4       (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect  
5       to the tax due on that installment.

6       SECTION 103. IC 6-1.1-37-7.5 IS AMENDED TO READ AS  
7       FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7.5. A person who fails  
8       to provide, within forty-five (45) days after the filing deadline,  
9       evidence of the filing of a personal property return to the **township**  
10      assessor ~~of the township in which the owner resides, or the county~~  
11      **assessor**, as required under IC 6-1.1-3-1(d), shall pay to the ~~township~~  
12      ~~in which the owner resides, county~~ a penalty equal to ten percent  
13      (10%) of the tax liability.

14      SECTION 104. IC 6-1.1-37-8 IS AMENDED TO READ AS  
15      FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. A township assessor,  
16      **or the county assessor if there is no township assessor for the**  
17      **township**, shall inform the county auditor of any vending machine  
18      which does not, as required under ~~IC 6-1.1-3-8~~, have an  
19      identification device on its face. The county auditor shall then add a  
20      one dollar ~~(\$1.00)~~ **(\$1)** penalty to the next property tax installment of  
21      the person on whose premises the machine is located.

22      SECTION 105. IC 6-1.1-37-10.7, AS ADDED BY P.L.67-2006,  
23      SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24      JULY 1, 2008]: Sec. 10.7. (a) For purposes of this section, "immediate  
25      family member of the taxpayer" means an individual who:

- 26          (1) is the spouse, child, stepchild, parent, or stepparent of the
- 27          taxpayer, including adoptive relationships; and
- 28          (2) resides in the taxpayer's home.

29      (b) The county treasurer shall do the following:

- 30          (1) Waive the penalty imposed under section 10(a) of this chapter
- 31          if the taxpayer or the taxpayer's representative:

- 32              (A) petitions the county treasurer to waive the penalty not later
- 33              than thirty (30) days after the due date of the installment
- 34              subject to the penalty; and

- 35              (B) files with the petition written proof that during the seven
- 36              (7) day period ending on the installment due date the taxpayer
- 37              or an immediate family member of the taxpayer died.

- 38          (2) Give written notice to the taxpayer or the taxpayer's
- 39          representative by mail of the treasurer's determination on the
- 40          petition not later than thirty (30) days after the petition is filed
- 41          with the treasurer.

42      (c) The department of local government finance shall prescribe:

- 43          (1) the form of the petition; and
- 44          (2) the type of written proof;

45      required under subsection (b).

46      (d) A taxpayer or a taxpayer's representative may appeal a  
47      determination of the county treasurer under subsection (b) to deny a

1 penalty waiver by ~~requesting~~ **filing a notice** in writing a ~~preliminary~~  
 2 ~~conference~~ with the treasurer not more than forty-five (45) days after  
 3 the treasurer gives the taxpayer or the taxpayer's representative notice  
 4 of the determination. An appeal initiated under this subsection is  
 5 processed and determined in the same manner that an appeal is  
 6 processed and determined under IC 6-1.1-15.

7 SECTION 106. IC 6-1.1-42-27 IS AMENDED TO READ AS  
 8 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27. (a) A property  
 9 owner who desires to obtain the deduction provided by section 24 of  
 10 this chapter must file a certified deduction application, on forms  
 11 prescribed by the department of local government finance, with the  
 12 auditor of the county in which the property is located. Except as  
 13 otherwise provided in subsection (b) or (e), the deduction application  
 14 must be filed before May 10 of the year in which the addition to  
 15 assessed valuation is made.

16 (b) If notice of the addition to assessed valuation or new assessment  
 17 for any year is not given to the property owner before April 10 of that  
 18 year, the deduction application required by this section may be filed not  
 19 later than thirty (30) days after the date such a notice is mailed to the  
 20 property owner at the address shown on the records of the township **or**  
 21 **county** assessor.

22 (c) The certified deduction application required by this section must  
 23 contain the following information:

- 24 (1) The name of each owner of the property.
- 25 (2) A certificate of completion of a voluntary remediation under
- 26 IC 13-25-5-16.
- 27 (3) Proof that each owner who is applying for the deduction:
  - 28 (A) has never had an ownership interest in an entity that
  - 29 contributed; and
  - 30 (B) has not contributed;
- 31 a contaminant (as defined in IC 13-11-2-42) that is the subject of
- 32 the voluntary remediation, as determined under the written
- 33 standards adopted by the department of environmental
- 34 management.
- 35 (4) Proof that the deduction was approved by the appropriate
- 36 designating body.
- 37 (5) A description of the property for which a deduction is claimed
- 38 in sufficient detail to afford identification.
- 39 (6) The assessed value of the improvements before remediation
- 40 and redevelopment.
- 41 (7) The increase in the assessed value of improvements resulting
- 42 from remediation and redevelopment.
- 43 (8) The amount of the deduction claimed for the first year of the
- 44 deduction.

45 (d) A certified deduction application filed under subsection (a) or  
 46 (b) is applicable for the year in which the addition to assessed value or  
 47 assessment of property is made and each subsequent year to which the

deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

(2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor, **or the county assessor if there is no township assessor for the township**, shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 107. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. On receipt of a petition under section 2 of this chapter, the county auditor shall determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. On receipt of a complete petition, the county auditor shall forward a copy of the complete petition to:

(1) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor**

1           **for the township;**

2           (2) the owner, if different from the petitioner;

3           (3) all persons that have, as of the date of the filing of the petition,  
4           a substantial property interest of public record in the brownfield;

5           (4) the board;

6           (5) the fiscal body;

7           (6) the department of environmental management; and

8           (7) the department.

9           SECTION 108. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005,  
10          SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11          JULY 1, 2008]: Sec. 4. On receipt of a complete petition as provided  
12          under sections 2 and 3 of this chapter, the board shall at its earliest  
13          opportunity conduct a public hearing on the petition. The board shall  
14          give notice of the date, time, and place fixed for the hearing:

15          (1) by mail to:

16               (A) the petitioner;

17               (B) the owner, if different from the petitioner;

18               (C) all persons that have, as of the date the petition was filed,  
19               a substantial interest of public record in the brownfield; and

20               (D) the assessor of the township in which the brownfield is  
21               located, **or the county assessor if there is no township**  
22               **assessor for the township;** and

23          (2) under IC 5-3-1.

24          SECTION 109. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005,  
25          SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26          JULY 1, 2008]: Sec. 8. (a) The department shall give notice of its  
27          determination under section 7 of this chapter and the right to seek an  
28          appeal of the determination by mail to:

29               (1) the petitioner;

30               (2) the owner, if different from the petitioner;

31               (3) all persons that have, as of the date the petition was filed  
32               under section 2 of this chapter, a substantial property interest of  
33               public record in the brownfield;

34               (4) the assessor of the township in which the brownfield is  
35               located, **or the county assessor if there is no township assessor**  
36               **for the township;**

37               (5) the board;

38               (6) the fiscal body; and

39               (7) the county auditor.

40          (b) A person aggrieved by a determination of the department under  
41          section 7 of this chapter may obtain an additional review by the  
42          department and a public hearing by filing a petition for review with the  
43          county auditor of the county in which the brownfield is located not  
44          more than thirty (30) days after the department gives notice of the  
45          determination under subsection (a). The county auditor shall transmit  
46          the petition to the department not more than ten (10) days after the  
47          petition is filed.

(c) On receipt by the department of a petition for review, the department shall set a date, time, and place for a hearing. At least ten (10) days before the date fixed for the hearing, the department shall give notice by mail of the date, time, and place fixed for the hearing to:

- (1) the person that filed the appeal;
- (2) the petitioner;
- (3) the owner, if different from the petitioner;
- (4) all persons that have, as of the date the petition is filed, a substantial interest of public record in the brownfield;
- (5) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**
- (6) the board;
- (7) the fiscal body; and
- (8) the county auditor.

(d) After the hearing, the department shall give the parties listed in subsection (c) notice by mail of the final determination of the department. The department's final determination under this subsection is subject to the limitations in subsections (f)(2) and (g).

(e) The petitioner under section 2 of this chapter shall provide to the county auditor reasonable proof of ownership of the brownfield:

- (1) if a petition is not filed under subsection (b), at least thirty (30) days but not more than one hundred twenty (120) days after notice is given under subsection (a); or
- (2) after notice is given under subsection (d) but not more than ninety (90) days after notice is given under subsection (d).

(f) The county auditor:

- (1) shall, subject to subsection (g), reduce or remove the delinquent tax liability on the tax duplicate in the amount stated in:

(A) if a petition is not filed under subsection (b), the determination of the department under section 7 of this chapter; or

(B) the final determination of the department under this section;

not more than thirty (30) days after receipt of the proof of ownership required in subsection (e); and

- (2) may not reduce or remove any delinquent tax liability on the tax duplicate if the petitioner under section 2 of this chapter fails to provide proof of ownership as required in subsection (e).

(g) A reduction or removal of delinquent tax liability under subsection (f) applies until the county auditor makes a determination under this subsection. After the date referred to in section 2(6) of this chapter, the county auditor shall determine if the petitioner successfully completed the plan described in section 2(5) of this chapter by that date. If the county auditor determines that the petitioner completed the plan by that date, the reduction or removal of delinquent tax liability

under subsection (f) becomes permanent. If the county auditor determines that the petitioner did not complete the plan by that date, the county auditor shall restore to the tax duplicate the delinquent taxes reduced or removed under subsection (f), along with interest in the amount that would have applied if the delinquent taxes had not been reduced or removed.

SECTION 110. IC 6-1.5-5-2, AS AMENDED BY P.L.219-2007, SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

- (1) conduct a hearing; or
- (2) cause a hearing to be conducted by an administrative law judge.

The Indiana board may determine to conduct the hearing under subdivision (1) on its own motion or on request of a party to the appeal.

(b) In its resolution of a petition, the Indiana board may correct any errors that may have been made and adjust the assessment in accordance with the correction.

(c) The Indiana board shall give notice of the date fixed for the hearing by mail to:

- (1) the taxpayer;
- (2) the department of local government finance; and
- (3) the appropriate:
  - (A) township assessor **(if any)**;
  - (B) county assessor; and
  - (C) county auditor.

(d) With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notices required under subsection (c) must include the following:

- (1) The action of the department of local government finance with respect to the appealed items.
- (2) A statement that a taxing unit receiving the notice from the county auditor under subsection (e) may:
  - (A) attend the hearing;
  - (B) offer testimony; and
  - (C) file an amicus curiae brief in the proceeding.

(e) If, after receiving notice of a hearing under subsection (c), the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice to the affected taxing unit. A taxing unit that receives a notice from the county auditor under this subsection is not a party to the appeal. Failure of the county auditor to send a copy of the notice to the affected taxing unit does not affect the validity of the appeal or delay the appeal.

1 (f) The Indiana board shall give the notices required under  
 2 subsection (c) at least thirty (30) days before the day fixed for the  
 3 hearing.

4 SECTION 111. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,  
 5 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2008]: Sec. 5. After the hearing, the Indiana board shall give  
 7 the petitioner, the township assessor (**if any**), the county assessor, the  
 8 county auditor, and the department of local government finance:

9 (1) notice, by mail, of its final determination, findings of fact, and  
 10 conclusions of law; and

11 (2) notice of the procedures the petitioner or the department of  
 12 local government finance must follow in order to obtain court  
 13 review of the final determination of the Indiana board.

14 The county auditor shall provide copies of the documents described in  
 15 subdivisions (1) and (2) to the taxing units entitled to notice under  
 16 section 2(e) of this chapter.

17 SECTION 112. IC 6-2.5-8-1, AS AMENDED BY P.L.219-2007,  
 18 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2008]: Sec. 1. (a) A retail merchant may not make a retail  
 20 transaction in Indiana, unless the retail merchant has applied for a  
 21 registered retail merchant's certificate.

22 (b) A retail merchant may obtain a registered retail merchant's  
 23 certificate by filing an application with the department and paying a  
 24 registration fee of twenty-five dollars (\$25) for each place of business  
 25 listed on the application. The retail merchant shall also provide such  
 26 security for payment of the tax as the department may require under  
 27 IC 6-2.5-6-12.

28 (c) The retail merchant shall list on the application the location  
 29 (including the township) of each place of business where the retail  
 30 merchant makes retail transactions. However, if the retail merchant  
 31 does not have a fixed place of business, the retail merchant shall list the  
 32 retail merchant's residence as the retail merchant's place of business. In  
 33 addition, a public utility may list only its principal Indiana office as its  
 34 place of business for sales of public utility commodities or service, but  
 35 the utility must also list on the application the places of business where  
 36 it makes retail transactions other than sales of public utility  
 37 commodities or service.

38 (d) Upon receiving a proper application, the correct fee, and the  
 39 security for payment, if required, the department shall issue to the retail  
 40 merchant a separate registered retail merchant's certificate for each  
 41 place of business listed on the application. Each certificate shall bear  
 42 a serial number and the location of the place of business for which it is  
 43 issued.

44 (e) If a retail merchant intends to make retail transactions during a  
 45 calendar year at a new Indiana place of business, the retail merchant  
 46 must file a supplemental application and pay the fee for that place of  
 47 business.

(f) A registered retail merchant's certificate is valid for two (2) years after the date the registered retail merchant's certificate is originally issued or renewed. If the retail merchant has filed all returns and remitted all taxes the retail merchant is currently obligated to file or remit, the department shall renew the registered retail merchant's certificate within thirty (30) days after the expiration date, at no cost to the retail merchant.

(g) The department may not renew a registered retail merchant certificate of a retail merchant who is delinquent in remitting sales or use tax. The department, at least sixty (60) days before the date on which a retail merchant's registered retail merchant's certificate expires, shall notify a retail merchant who is delinquent in remitting sales or use tax that the department will not renew the retail merchant's registered retail merchant's certificate.

(h) A retail merchant engaged in business in Indiana as defined in IC 6-2.5-3-1(c) who makes retail transactions that are only subject to the use tax must obtain a registered retail merchant's certificate before making those transactions. The retail merchant may obtain the certificate by following the same procedure as a retail merchant under subsections (b) and (c), except that the retail merchant must also include on the application:

- (1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transactions;
- (2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and
- (3) any other information that the department requests.

(i) The department may permit an out-of-state retail merchant to collect the use tax. However, before the out-of-state retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail merchant's certificate in the manner provided by this section. Upon receiving the certificate, the out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail merchant and must then collect the use tax due on all sales of tangible personal property that the out-of-state retail merchant knows is intended for use in Indiana.

(j) Except as provided in subsection (k), the department shall submit to the township assessor, **or the county assessor if there is no township assessor for the township**, before July 15 of each year:

- (1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate between March 2 of the preceding year and March 1 of the current year for a place of business located in the township **or county**; and
- (2) the address of each place of business of the taxpayer in the township **or county**.

(k) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, the department shall



- 1 submit the information listed in subsection (j) to the county assessor.
- 2 SECTION 113. IC 6-6-5.5-19 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19. (a) As used in this
- 4 section, "assessed value" means an amount equal to the true tax value
- 5 of commercial vehicles that:
- 6 (1) are subject to the commercial vehicle excise tax under this
- 7 chapter; and
- 8 (2) would have been subject to assessment as personal property
- 9 on March 1, 2000, under the law in effect before January 1, 2000.
- 10 (b) For calendar year 2001, a taxing unit's base revenue shall be
- 11 determined as provided in subsection (f). For calendar years that begin
- 12 after December 31, 2001, a taxing unit's base revenue shall be
- 13 determined by multiplying the previous year's base revenue by one
- 14 hundred five percent (105%).
- 15 (c) The amount of commercial vehicle excise tax distributed to the
- 16 taxing units of Indiana from the commercial vehicle excise tax fund
- 17 shall be determined in the manner provided in this section. ~~On or~~
- 18 ~~before June 1, 2000, each township assessor of a county shall deliver~~
- 19 ~~to the county assessor a list that states by taxing district the total~~
- 20 ~~assessed value as shown on the information returns filed with the~~
- 21 ~~assessor on or before May 15, 2000.~~
- 22 (d) On or before July 1, 2000, each county assessor shall certify to
- 23 the county auditor the assessed value of commercial vehicles in every
- 24 taxing district.
- 25 (e) On or before August 1, 2000, the county auditor shall certify the
- 26 following to the department of local government finance:
- 27 (1) The total assessed value of commercial vehicles in the county.
- 28 (2) The total assessed value of commercial vehicles in each taxing
- 29 district of the county.
- 30 (f) The department of local government finance shall determine
- 31 each taxing unit's base revenue by applying the current tax rate for each
- 32 taxing district to the certified assessed value from each taxing district.
- 33 The department of local government finance shall also determine the
- 34 following:
- 35 (1) The total amount of base revenue to be distributed from the
- 36 commercial vehicle excise tax fund in 2001 to all taxing units in
- 37 Indiana.
- 38 (2) The total amount of base revenue to be distributed from the
- 39 commercial vehicle excise tax fund in 2001 to all taxing units in
- 40 each county.
- 41 (3) Each county's total distribution percentage. A county's total
- 42 distribution percentage shall be determined by dividing the total
- 43 amount of base revenue to be distributed in 2001 to all taxing
- 44 units in the county by the total base revenue to be distributed
- 45 statewide.
- 46 (4) Each taxing unit's distribution percentage. A taxing unit's
- 47 distribution percentage shall be determined by dividing each

1           taxing unit's base revenue by the total amount of base revenue to  
2           be distributed in 2001 to all taxing units in the county.

3           (g) The department of local government finance shall certify each  
4           taxing unit's base revenue and distribution percentage for calendar year  
5           2001 to the auditor of state on or before September 1, 2000.

6           (h) The auditor of state shall keep permanent records of each taxing  
7           unit's base revenue and distribution percentage for calendar year 2001  
8           for purposes of determining the amount of money each taxing unit in  
9           Indiana is entitled to receive in calendar years that begin after  
10          December 31, 2001.

11          SECTION 114. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007,  
12          SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13          JULY 1, 2008]: Sec. 1. (a) This subsection does not apply to the  
14          disclosure of information concerning a conviction on a tax evasion  
15          charge. Unless in accordance with a judicial order or as otherwise  
16          provided in this chapter, the department, its employees, former  
17          employees, counsel, agents, or any other person may not divulge the  
18          amount of tax paid by any taxpayer, terms of a settlement agreement  
19          executed between a taxpayer and the department, investigation records,  
20          investigation reports, or any other information disclosed by the reports  
21          filed under the provisions of the law relating to any of the listed taxes,  
22          including required information derived from a federal return, except to:

23               (1) members and employees of the department;

24               (2) the governor;

25               (3) the attorney general or any other legal representative of the  
26               state in any action in respect to the amount of tax due under the  
27               provisions of the law relating to any of the listed taxes; or

28               (4) any authorized officers of the United States;

29          when it is agreed that the information is to be confidential and to be  
30          used solely for official purposes.

31          (b) The information described in subsection (a) may be revealed  
32          upon the receipt of a certified request of any designated officer of the  
33          state tax department of any other state, district, territory, or possession  
34          of the United States when:

35               (1) the state, district, territory, or possession permits the exchange  
36               of like information with the taxing officials of the state; and

37               (2) it is agreed that the information is to be confidential and to be  
38               used solely for tax collection purposes.

39          (c) The information described in subsection (a) relating to a person  
40          on public welfare or a person who has made application for public  
41          welfare may be revealed to the director of the division of family  
42          resources, and to any director of a county office of family and children  
43          located in Indiana, upon receipt of a written request from either director  
44          for the information. The information shall be treated as confidential by  
45          the directors. In addition, the information described in subsection (a)  
46          relating to a person who has been designated as an absent parent by the  
47          state Title IV-D agency shall be made available to the state Title IV-D

1 agency upon request. The information shall be subject to the  
2 information safeguarding provisions of the state and federal Title IV-D  
3 programs.

4 (d) The name, address, Social Security number, and place of  
5 employment relating to any individual who is delinquent in paying  
6 educational loans owed to a postsecondary educational institution may  
7 be revealed to that institution if it provides proof to the department that  
8 the individual is delinquent in paying for educational loans. This  
9 information shall be provided free of charge to approved postsecondary  
10 educational institutions (as defined by IC 21-7-13-6(a)). The  
11 department shall establish fees that all other institutions must pay to the  
12 department to obtain information under this subsection. However, these  
13 fees may not exceed the department's administrative costs in providing  
14 the information to the institution.

15 (e) The information described in subsection (a) relating to reports  
16 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
17 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
18 gallons of special fuel sold by a supplier and the number of gallons of  
19 special fuel exported by a licensed exporter or imported by a licensed  
20 transporter may be released by the commissioner upon receipt of a  
21 written request for the information.

22 (f) The information described in subsection (a) may be revealed  
23 upon the receipt of a written request from the administrative head of a  
24 state agency of Indiana when:

25 (1) the state agency shows an official need for the information;  
26 and

27 (2) the administrative head of the state agency agrees that any  
28 information released will be kept confidential and will be used  
29 solely for official purposes.

30 (g) The name and address of retail merchants, including township,  
31 as specified in IC 6-2.5-8-1(j) may be released solely for tax collection  
32 purposes to township assessors **(if any)** and county assessors.

33 (h) The department shall notify the appropriate innkeepers' tax  
34 board, bureau, or commission that a taxpayer is delinquent in remitting  
35 innkeepers' taxes under IC 6-9.

36 (i) All information relating to the delinquency or evasion of the  
37 motor vehicle excise tax may be disclosed to the bureau of motor  
38 vehicles in Indiana and may be disclosed to another state, if the  
39 information is disclosed for the purpose of the enforcement and  
40 collection of the taxes imposed by IC 6-6-5.

41 (j) All information relating to the delinquency or evasion of  
42 commercial vehicle excise taxes payable to the bureau of motor  
43 vehicles in Indiana may be disclosed to the bureau and may be  
44 disclosed to another state, if the information is disclosed for the  
45 purpose of the enforcement and collection of the taxes imposed by  
46 IC 6-6-5.5.

47 (k) All information relating to the delinquency or evasion of

commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(l) This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

(m) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 115. IC 25-34.1-3-8, AS AMENDED BY P.L.57-2007, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) This section does not preclude a person who:

- (1) is not licensed or certified as a real estate appraiser under this section; and
- (2) is licensed as a broker under this article;

from appraising real estate in Indiana for compensation.

(b) As used in this section, "federal act" refers to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (12 U.S.C. 3331 through 3351).

(c) The commission shall adopt rules to establish a real estate appraiser licensure and certification program to be administered by the board.

(d) The commission may not adopt rules under this section except upon the action and written recommendations of the board under IC 25-34.1-8-6.5.

(e) The real estate appraiser licensure and certification program established by the commission under this section must meet the requirements of:

- (1) the federal act;
- (2) any federal regulations adopted under the federal act; and
- (3) any other requirements established by the commission as recommended by the board, including requirements for education, experience, examination, reciprocity, and temporary practice.

(f) The real estate appraiser licensure and certification requirements established by the commission under this section must require a person to meet the standards for real estate appraiser certification and licensure established:

- (1) under the federal act;

(2) by federal regulations; and

(3) **under** any other requirements established by the commission as recommended by the board, including requirements for education, experience, examination, reciprocity, and temporary practice.

(g) The commission may require continuing education as a condition of renewal for real estate appraiser licensure and certification.

(h) The following are not required to be a licensed or certified real estate appraiser to perform the requirements of IC 6-1.1-4:

(1) A county assessor. ~~who holds office under IC 36-2-15.~~

(2) A township assessor. ~~who holds office under IC 36-6-5.~~

(3) An individual employed by an officer described in subdivision ~~(1) or (2):~~ **employee of a county or township assessor.**

(i) Notwithstanding IC 25-34.1-3-2(a):

(1) only a person who receives a license or certificate issued under the real estate appraiser licensure and certification program established under this section may appraise real estate involved in transactions governed by:

(A) the federal act; and

(B) any regulations adopted under the federal act;

as determined under rules adopted by the commission, as recommended by the board; and

(2) a person who receives a license or certificate issued under the real estate appraiser licensure and certification program established under this section may appraise real estate not involved in transactions governed by:

(A) the federal act; and

(B) any regulations adopted under the federal act;

as determined under rules adopted by the commission, as recommended by the board.

SECTION 116. IC 32-21-2-13, AS AMENDED BY P.L.219-2007, SECTION 100, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) Except as provided in subsection (c), if the auditor of the county or the township assessor (**if any**) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an instrument transferring fee simple title to less than the whole of a tract that will result in the division of the tract into at least two (2) parcels for property tax purposes may not be recorded unless the auditor or township assessor is furnished a drawing or other reliable evidence of the following:

(1) The number of acres in each new tax parcel being created.

(2) The existence or absence of improvements on each new tax parcel being created.

(3) The location within the original tract of each new tax parcel being created.

(b) Any instrument that is accepted for recording and placed of

record that bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

(c) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 117. IC 32-28-3-1, AS AMENDED BY P.L.219-2007, SECTION 101, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) A contractor, a subcontractor, a mechanic, a lessor leasing construction and other equipment and tools, whether or not an operator is also provided by the lessor, a journeyman, a laborer, or any other person performing labor or furnishing materials or machinery, including the leasing of equipment or tools, for:

(1) the erection, alteration, repair, or removal of:

(A) a house, mill, manufactory, or other building; or

(B) a bridge, reservoir, system of waterworks, or other structure;

(2) the construction, alteration, repair, or removal of a walk or sidewalk located on the land or bordering the land, a stile, a well, a drain, a drainage ditch, a sewer, or a cistern; or

(3) any other earth moving operation;

may have a lien as set forth in this section.

(b) A person described in subsection (a) may have a lien separately or jointly:

(1) upon the house, mill, manufactory, or other building, bridge, reservoir, system of waterworks, or other structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer, cistern, or earth:

(A) that the person erected, altered, repaired, moved, or removed; or

(B) for which the person furnished materials or machinery of any description; and

(2) on the interest of the owner of the lot or parcel of land:

(A) on which the structure or improvement stands; or

(B) with which the structure or improvement is connected;

to the extent of the value of any labor done or the material furnished, or both, including any use of the leased equipment and tools.

(c) All claims for wages of mechanics and laborers employed in or about a shop, mill, wareroom, storeroom, manufactory or structure, bridge, reservoir, system of waterworks or other structure, sidewalk, walk, stile, well, drain, drainage ditch, cistern, or any other earth moving operation shall be a lien on all the:

(1) machinery;

(2) tools;

(3) stock;

(4) material; or

(5) finished or unfinished work;

located in or about the shop, mill, wareroom, storeroom, manufactory or other building, bridge, reservoir, system of waterworks, or other structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer, cistern, or earth used in a business.

(d) If the person, firm, limited liability company, or corporation described in subsection (a) or (c) is in failing circumstances, the claims described in this section shall be preferred debts whether a claim or notice of lien has been filed.

(e) Subject to subsection (f), a contract:

(1) for the construction, alteration, or repair of a Class 2 structure (as defined in IC 22-12-1-5);

(2) for the construction, alteration, or repair of an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5);

(3) for the construction, alteration, or repair of property that is:

(A) owned, operated, managed, or controlled by a:

(i) public utility (as defined in IC 8-1-2-1);

(ii) municipally owned utility (as defined in IC 8-1-2-1);

(iii) joint agency (as defined in IC 8-1-2.2-2);

(iv) rural electric membership corporation formed under IC 8-1-13-4;

(v) rural telephone cooperative corporation formed under IC 8-1-17; or

(vi) not-for-profit utility (as defined in IC 8-1-2-125);

regulated under IC 8; and

(B) intended to be used and useful for the production, transmission, delivery, or furnishing of heat, light, water, telecommunications services, or power to the public; or

(4) to prepare property for Class 2 residential construction;

may include a provision or stipulation in the contract of the owner and principal contractor that a lien may not attach to the real estate, building, structure or any other improvement of the owner.

(f) A contract containing a provision or stipulation described in subsection (e) must meet the requirements of this subsection to be valid against subcontractors, mechanics, journeymen, laborers, or persons performing labor upon or furnishing materials or machinery for the property or improvement of the owner. The contract must:

(1) be in writing;

(2) contain specific reference by legal description of the real estate to be improved;

(3) be acknowledged as provided in the case of deeds; and

(4) be filed and recorded in the recorder's office of the county in which the real estate, building, structure, or other improvement is situated not more than five (5) days after the date of execution of the contract.

A contract containing a provision or stipulation described in subsection (e) does not affect a lien for labor, material, or machinery supplied

1 before the filing of the contract with the recorder.

2 (g) Upon the filing of a contract under subsection (f), the recorder  
3 shall:

4 (1) record the contract at length in the order of the time it was  
5 received in books provided by the recorder for that purpose;

6 (2) index the contract in the name of the:

7 (A) contractor; and

8 (B) owner;

9 in books kept for that purpose; and

10 (3) collect a fee for recording the contract as is provided for the  
11 recording of deeds and mortgages.

12 (h) A person, firm, partnership, limited liability company, or  
13 corporation that sells or furnishes on credit any material, labor, or  
14 machinery for the alteration or repair of an owner occupied single or  
15 double family dwelling or the appurtenances or additions to the  
16 dwelling to:

17 (1) a contractor, subcontractor, mechanic; or

18 (2) anyone other than the occupying owner or the owner's legal  
19 representative;

20 must furnish to the occupying owner of the parcel of land where the  
21 material, labor, or machinery is delivered a written notice of the  
22 delivery or work and of the existence of lien rights not later than thirty  
23 (30) days after the date of first delivery or labor performed. The  
24 furnishing of the notice is a condition precedent to the right of  
25 acquiring a lien upon the lot or parcel of land or the improvement on  
26 the lot or parcel of land.

27 (i) A person, firm, partnership, limited liability company, or  
28 corporation that sells or furnishes on credit material, labor, or  
29 machinery for the original construction of a single or double family  
30 dwelling for the intended occupancy of the owner upon whose real  
31 estate the construction takes place to a contractor, subcontractor,  
32 mechanic, or anyone other than the owner or the owner's legal  
33 representatives must:

34 (1) furnish the owner of the real estate:

35 (A) as named in the latest entry in the transfer books described  
36 in IC 6-1.1-5-4 of the county auditor; or

37 (B) if IC 6-1.1-5-9 applies, as named in the transfer books of  
38 the township assessor (**if any**) or the county assessor;

39 with a written notice of the delivery or labor and the existence of  
40 lien rights not later than sixty (60) days after the date of the first  
41 delivery or labor performed; and

42 (2) file a copy of the written notice in the recorder's office of the  
43 county not later than sixty (60) days after the date of the first  
44 delivery or labor performed.

45 The furnishing and filing of the notice is a condition precedent to the  
46 right of acquiring a lien upon the real estate or upon the improvement  
47 constructed on the real estate.



(j) A lien for material or labor in original construction does not attach to real estate purchased by an innocent purchaser for value without notice of a single or double family dwelling for occupancy by the purchaser unless notice of intention to hold the lien is recorded under section 3 of this chapter before recording the deed by which the purchaser takes title.

SECTION 118. IC 32-28-3-3, AS AMENDED BY P.L.219-2007, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Except as provided in subsection (b), a person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

- (1) in the recorder's office of the county; and
- (2) not later than ninety (90) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(b) This subsection applies to a person that performs labor or furnishes materials or machinery described in section 1 of this chapter related to a Class 2 structure (as defined in IC 22-12-1-5) or an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5). A person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

- (1) in the recorder's office of the county; and
- (2) not later than sixty (60) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(c) A statement and notice of intention to hold a lien filed under this section must specifically set forth:

- (1) the amount claimed;
- (2) the name and address of the claimant;
- (3) the owner's:
  - (A) name; and
  - (B) latest address as shown on the property tax records of the county; and
- (4) the:
  - (A) legal description; and

(B) street and number, if any;  
 of the lot or land on which the house, mill, manufactory or other  
 buildings, bridge, reservoir, system of waterworks, or other  
 structure may stand or be connected with or to which it may be  
 removed.

The name of the owner and legal description of the lot or land will be  
 sufficient if they are substantially as set forth in the latest entry in the  
 transfer books described in IC 6-1.1-5-4 of the county auditor or, if  
 IC 6-1.1-5-9 applies, the transfer books of the township assessor (**if  
 any**) or the county assessor at the time of filing of the notice of  
 intention to hold a lien.

(d) The recorder shall:

- (1) mail, first class, one (1) of the duplicates of the statement and  
 notice of intention to hold a lien to the owner named in the  
 statement and notice not later than three (3) business days after  
 recordation;
- (2) post records as to the date of the mailing; and
- (3) collect a fee of two dollars (\$2) from the lien claimant for each  
 statement and notice that is mailed.

The statement and notice shall be addressed to the latest address of the  
 owner as specifically set out in the sworn statement and notice of the  
 person intending to hold a lien upon the property.

SECTION 119. IC 34-17-2-1 IS AMENDED TO READ AS  
 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. **(a)** An information  
 described in IC 34-17-1-1 may be filed:

(1) by the prosecuting attorney in the circuit court of the proper  
 county, upon the prosecuting attorney's own relation, whenever  
 the prosecuting attorney:

(A) determines it to be the prosecuting attorney's duty to do so;  
 or

(B) is directed by the court or other competent authority; or

(2) by any other person on the person's own relation, whenever  
 the person claims an interest in the office, franchise, or  
 corporation that is the subject of the information.

**(b) The prosecuting attorney shall file an information in the  
 circuit court of the county against the county assessor under  
 IC 34-17-1-1(2) if the board of county commissioners adopts an  
 ordinance under IC 6-1.1-4-31(f).**

SECTION 120. IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007,  
 SECTION 105, IS AMENDED TO READ AS FOLLOWS  
 [EFFECTIVE JULY 1, 2008]: Sec. 14.2. (a) As used in this section, the  
 following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.

1 (6) Real property.

2 (7) Township assessor.

3 (b) As used in this section, "PILOTS" means payments in lieu of  
4 taxes.

5 (c) As used in this section, "property owner" means the owner of  
6 real property described in IC 6-1.1-10-16.7.

7 (d) Subject to the approval of a property owner, the governing body  
8 of a political subdivision may adopt an ordinance to require the  
9 property owner to pay PILOTS at times set forth in the ordinance with  
10 respect to real property that is subject to an exemption under  
11 IC 6-1.1-10-16.7, if the improvements that qualify the real property for  
12 an exemption were begun or acquired after December 31, 2001. The  
13 ordinance remains in full force and effect until repealed or modified by  
14 the governing body, subject to the approval of the property owner.

15 (e) The PILOTS must be calculated so that the PILOTS are in an  
16 amount equal to the amount of property taxes that would have been  
17 levied by the governing body for the political subdivision upon the real  
18 property described in subsection (d) if the property were not subject to  
19 an exemption from property taxation.

20 (f) PILOTS shall be imposed as are property taxes and shall be  
21 based on the assessed value of the real property described in subsection  
22 (d). ~~Except as provided in subsection (j);~~ The township assessors  
23 **assessor, or the county assessor if there is no township assessor for**  
24 **the township,** shall assess the real property described in subsection (d)  
25 as though the property were not subject to an exemption.

26 (g) PILOTS collected under this section shall be deposited in the  
27 unit's affordable housing fund established under IC 5-20-5-15.5 and  
28 used for any purpose for which the affordable housing fund may be  
29 used.

30 (h) PILOTS shall be due as set forth in the ordinance and bear  
31 interest, if unpaid, as in the case of other taxes on property. PILOTS  
32 shall be treated in the same manner as taxes for purposes of all  
33 procedural and substantive provisions of law.

34 (i) This section does not apply to a county that contains a  
35 consolidated city or to a political subdivision of the county.

36 ~~(j) If the duties of the township assessor have been transferred to the~~  
37 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~  
38 ~~township assessor in this section is considered to be a reference to the~~  
39 ~~county assessor.~~

40 SECTION 121. IC 36-2-5-5 IS AMENDED TO READ AS  
41 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) Before the  
42 Thursday after the first Monday in August of each year, each county  
43 officer and township assessor **(if any)** shall prepare an itemized  
44 estimate of the amount of money required for ~~his~~ **the officer's or**  
45 **assessor's** office for the next calendar year. Each budget estimate  
46 under this section must include:

47 (1) the compensation of the officer;

1 (2) the expense of employing deputies;  
 2 (3) the expense of office supplies, itemized by the quantity and  
 3 probable cost of each kind of supplies;  
 4 (4) the expense of litigation for the office; and  
 5 (5) other expenses of the office, specifically itemized;  
 6 that are payable out of the county treasury.

7 (b) If all or part of the expenses of a county office may be paid out  
 8 of the county treasury, but only under an order of the county executive  
 9 to that effect, the expenses of the office shall be included in the  
 10 officer's budget estimate and may not be included in the county  
 11 executive's budget estimate.

12 SECTION 122. IC 36-2-6-8 IS AMENDED TO READ AS  
 13 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The county  
 14 executive or a court may not make an allowance to a county officer for:

- 15 (1) services rendered in a criminal action;
- 16 (2) services rendered in a civil action; or
- 17 (3) extra services rendered in ~~his~~ **the county officer's** capacity as  
 18 a county officer.

19 (b) The county executive may make an allowance to the clerk of the  
 20 circuit court, county auditor, county treasurer, county sheriff, township  
 21 assessor (**if any**), or county assessor, or to any of those officers'  
 22 employees, only if:

- 23 (1) the allowance is specifically required by law; or
- 24 (2) the county executive finds, on the record, that the allowance  
 25 is necessary in the public interest.

26 (c) A member of the county executive who recklessly violates  
 27 subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the**  
 28 **member's** office.

29 SECTION 123. IC 36-2-6-22, AS AMENDED BY P.L.219-2007,  
 30 SECTION 107, IS AMENDED TO READ AS FOLLOWS  
 31 [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) As used in this section, the  
 32 following terms have the meanings set forth in IC 6-1.1-1:

- 33 (1) Assessed value.
- 34 (2) Exemption.
- 35 (3) Owner.
- 36 (4) Person.
- 37 (5) Property taxation.
- 38 (6) Real property.
- 39 (7) Township assessor.

40 (b) As used in this section, "PILOTS" means payments in lieu of  
 41 taxes.

42 (c) As used in this section, "property owner" means the owner of  
 43 real property described in IC 6-1.1-10-16.7 that is not located in a  
 44 county containing a consolidated city.

45 (d) Subject to the approval of a property owner, the fiscal body of  
 46 a county may adopt an ordinance to require the property owner to pay  
 47 PILOTS at times set forth in the ordinance with respect to real property

that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed in the same manner as property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (i),~~ The township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be distributed in the same manner as if they were property taxes being distributed to taxing units in the county.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

~~(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."~~

Delete pages 34 through 136.

Page 137, delete lines 1 through 16.

Page 137, line 34, delete "the" and insert "a".

Page 137, line 34, after "assessor" insert **"to whom assessment duties prescribed by IC 6-1.1 have been transferred under IC 36-2-15-5"**.

Page 137, delete lines 36 through 42, begin a new paragraph and insert:

"SECTION 146. IC 36-2-15-5, AS AMENDED BY P.L.219-2007, SECTION 108, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.
- (5) In:

**(A) a county township in which the transfer of duties of the elected township assessor is required by subsection (e); or**

**(B) a township that was not served by an elected township assessor on June 30, 2008;**

performance of the assessment duties prescribed by IC 6-1.1

(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the department of local government finance;

within the time period prescribed by statute or rule of the department or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner.

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township trustee-assessor may not contract for the performance of any function for a period of time that extends beyond the completion of the township trustee-assessor's term of office.

(d) (b) A transfer of duties between assessors under subsection (c) does not affect:

- (1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or
- (2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1).

Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

(e) (c) If for a particular general election after June 30, 2008, the person elected to the office of township assessor or the office of township trustee-assessor has not attained the certification of a level two assessor-appraiser as provided in ~~IC 3-8-1-23.5~~ **IC 3-8-1-23.6** before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor or township trustee-assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor or township trustee-assessor (as appropriate) if at a later election a person who has attained the certification of a level two assessor-appraiser as provided in ~~IC 3-8-1-23.5~~ **IC 3-8-1-23.6** is elected to the office of township assessor. or the office of township trustee-assessor.

(f) (d) If assessment duties in a township are transferred to the

1 county assessor under subsection ~~(c)~~: **(c)**,

2 ~~(1)~~ the office of elected township assessor remains vacant for the  
3 period during which the assessment duties prescribed by IC 6-1.1  
4 are transferred to the county assessor. ~~and~~

5 ~~(2) the office of township trustee remains in place for the purpose~~  
6 ~~of carrying out all functions of the office other than assessment~~  
7 ~~duties prescribed by IC 6-1.1.~~

8 SECTION 124. IC 36-2-16-8 IS AMENDED TO READ AS  
9 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. **(a)** The county  
10 assessor may appoint the number of full-time or part-time deputies and  
11 employees authorized by the county fiscal body.

12 **(b) After June 30, 2009, an employee of the county assessor who**  
13 **performs real property assessing duties must hold a level two or**  
14 **level three certification under IC 6-1.1-35.5.**

15 SECTION 125. IC 36-2-19-7, AS AMENDED BY P.L.219-2007,  
16 SECTION 110, IS AMENDED TO READ AS FOLLOWS  
17 [EFFECTIVE JULY 1, 2008]: Sec. 7. ~~(a) Except as provided in~~  
18 ~~subsection (b);~~ In a township county in which IC 6-1.1-5-9 or  
19 IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy  
20 of any plat described in section 4 of this chapter with the township  
21 assessor **(if any)**.

22 ~~(b) If the duties of the township assessor have been transferred to~~  
23 ~~the county assessor as described in IC 6-1.1-1-24, a reference to the~~  
24 ~~township assessor in this section is considered to be a reference to the~~  
25 ~~county assessor.~~

26 SECTION 126. IC 36-3-2-10, AS AMENDED BY P.L.219-2007,  
27 SECTION 111, IS AMENDED TO READ AS FOLLOWS  
28 [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The general assembly finds  
29 the following:

30 (1) That the tax base of the consolidated city and the county have  
31 been significantly eroded through the ownership of tangible  
32 property by separate municipal corporations and other public  
33 entities that operate as private enterprises yet are exempt or whose  
34 property is exempt from property taxation.

35 (2) That to restore this tax base and provide a proper allocation of  
36 the cost of providing governmental services the legislative body  
37 of the consolidated city and county should be authorized to collect  
38 payments in lieu of taxes from these public entities.

39 (3) That the appropriate maximum payments in lieu of taxes  
40 would be the amount of the property taxes that would be paid if  
41 the tangible property were not subject to an exemption.

42 (b) As used in this section, the following terms have the meanings  
43 set forth in IC 6-1.1-1:

44 (1) Assessed value.

45 (2) Exemption.

46 (3) Owner.

47 (4) Person.

1 (5) Personal property.

2 (6) Property taxation.

3 (7) Tangible property.

4 (8) Township assessor.

5 (c) As used in this section, "PILOTS" means payments in lieu of  
6 taxes.

7 (d) As used in this section, "public entity" means any of the  
8 following government entities in the county:

9 (1) An airport authority operating under IC 8-22-3.

10 (2) A capital improvement board of managers under IC 36-10-9.

11 (3) A building authority operating under IC 36-9-13.

12 (4) A wastewater treatment facility.

13 (e) The legislative body of the consolidated city may adopt an  
14 ordinance to require a public entity to pay PILOTS at times set forth in  
15 the ordinance with respect to:

16 (1) tangible property of which the public entity is the owner or the  
17 lessee and that is subject to an exemption;

18 (2) tangible property of which the owner is a person other than a  
19 public entity and that is subject to an exemption under IC 8-22-3;

20 or

21 (3) both.

22 The ordinance remains in full force and effect until repealed or  
23 modified by the legislative body.

24 (f) The PILOTS must be calculated so that the PILOTS may be in  
25 any amount that does not exceed the amount of property taxes that  
26 would have been levied by the legislative body for the consolidated city  
27 and county upon the tangible property described in subsection (e) if the  
28 property were not subject to an exemption from property taxation.

29 (g) PILOTS shall be imposed as are property taxes and shall be  
30 based on the assessed value of the tangible property described in  
31 subsection (e). ~~Except as provided in subsection (f),~~ The township  
32 ~~assessors assessor, or the county assessor if there is no township~~  
33 ~~assessor for the township,~~ shall assess the tangible property described  
34 in subsection (e) as though the property were not subject to an  
35 exemption. The public entity shall report the value of personal property  
36 in a manner consistent with IC 6-1.1-3.

37 (h) Notwithstanding any law to the contrary, a public entity is  
38 authorized to pay PILOTS imposed under this section from any legally  
39 available source of revenues. The public entity may consider these  
40 payments to be operating expenses for all purposes.

41 (i) PILOTS shall be deposited in the consolidated county fund and  
42 used for any purpose for which the consolidated county fund may be  
43 used.

44 (j) PILOTS shall be due as set forth in the ordinance and bear  
45 interest, if unpaid, as in the case of other taxes on property. PILOTS  
46 shall be treated in the same manner as taxes for purposes of all  
47 procedural and substantive provisions of law.



(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

~~(f) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 127. IC 36-3-2-11, AS AMENDED BY P.L.219-2007, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

- (1) agreed upon by the property owner and the legislative body of the consolidated city;
- (2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation; and
- (3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and

county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (i);~~ The township assessors **assessor, or the county assessor if there is no township assessor for the township**, shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the housing trust fund established under IC 36-7-15.1-35.5 and used for any purpose for which the housing trust fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

~~(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 128. IC 36-3-6-4, AS AMENDED BY P.L.227-2005, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) Before the Wednesday after the first Monday in July each year, the consolidated city and county shall prepare budget estimates for the ensuing budget year under this section.

(b) The following officers shall prepare for their respective departments, offices, agencies, or courts an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure they anticipate:

- (1) The director of each department of the consolidated city.
- (2) Each township assessor **(if any)**, elected county officer, or head of a county agency.
- (3) The county clerk, for each court ~~of which he is the clerk~~ **serves.**

(c) In addition to the estimates required by subsection (b), the county clerk shall prepare an estimate of the amount of money that is, under law, taxable against the county for the expenses of cases tried in other counties on changes of venue.

(d) Each officer listed in subsection (b)(2) or (b)(3) shall append a certificate to each estimate the officer prepares stating that in the officer's opinion the amount fixed in each item will be required for the purpose indicated. The certificate must be verified by the oath of the officer.

(e) An estimate for a court or division of a court is subject to modification and approval by the judge of the court or division.

(f) All of the estimates prepared by city officers and county officers shall be submitted to the controller.

(g) The controller shall also prepare an itemized estimate of city and

1 county expenditures for other purposes above the money proposed to  
2 be used by the city departments and county officers and agencies.

3 SECTION 129. IC 36-5-1-3, AS AMENDED BY P.L.219-2007,  
4 SECTION 115, IS AMENDED TO READ AS FOLLOWS  
5 [EFFECTIVE JULY 1, 2008]: Sec. 3. ~~(a)~~ A petition for incorporation  
6 must be accompanied by the following items, to be supplied at the  
7 expense of the petitioners:

8 (1) A survey, certified by a surveyor registered under IC 25-21.5,  
9 showing the boundaries of and quantity of land contained in the  
10 territory sought to be incorporated.

11 (2) An enumeration of the territory's residents and landowners and  
12 their mailing addresses, completed not more than thirty (30) days  
13 before the time of filing of the petition and verified by the persons  
14 supplying it.

15 (3) ~~Except as provided in subsection (b);~~ A statement of the  
16 assessed valuation of all real property within the territory,  
17 certified by the ~~assessors township assessor~~ of the ~~townships~~  
18 **township** in which the territory is located, **or the county assessor**  
19 **if there is no township assessor for the township.**

20 (4) A statement of the services to be provided to the residents of  
21 the proposed town and the approximate times at which they are to  
22 be established.

23 (5) A statement of the estimated cost of the services to be  
24 provided and the proposed tax rate for the town.

25 (6) The name to be given to the proposed town.

26 ~~(b) If the duties of the township assessor have been transferred to~~  
27 ~~the county assessor as described in IC 6-1.1-1-24; a reference to the~~  
28 ~~township assessor in this section is considered to be a reference to the~~  
29 ~~county assessor.~~

30 SECTION 130. IC 36-6-5-2, AS AMENDED BY P.L.219-2007,  
31 SECTION 118, IS AMENDED TO READ AS FOLLOWS  
32 [EFFECTIVE UPON PASSAGE]: Sec. 2.(a) This section applies to  
33 townships that do not have an elected or appointed and qualified  
34 township assessor.

35 (b) Except as provided in subsection (e), the township executive  
36 shall perform all the duties and has all the rights and powers of  
37 **township assessor until July 1, 2008. After June 30, 2008, the**  
38 **county assessor shall perform the duties of township assessor in**  
39 **each township.**

40 (c) If a township qualifies under ~~IC 36-6-5-1~~ **section 1 of this**  
41 **chapter** to elect a township assessor, the ~~executive county assessor~~  
42 shall continue to serve as assessor until

43 ~~(1) an a township~~ assessor is appointed or elected and qualified.  
44 ~~or~~

45 ~~(2) the duties of the township assessor are transferred to the~~  
46 ~~county assessor as described in IC 6-1.1-1-24.~~

47 (d) The bond filed by the executive in the capacity as executive also

1 covers the executive's duties as assessor.

2 (c) Subsection (b) does not apply if the duties of the township  
3 assessor have been transferred to the county assessor as described in  
4 IC 6-1.1-1-24.

5 SECTION 131. IC 36-6-8-5 IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) When performing  
7 the real property reassessment duties prescribed by IC 6-1.1-4, a  
8 township assessor may receive per diem compensation, in addition to  
9 salary, at a rate fixed by the county fiscal body, for each day that ~~he~~ **the**  
10 **assessor** is engaged in reassessment activities. ~~including service on the~~  
11 ~~county land valuation commission.~~

12 (b) Subsection (a) applies regardless of whether professional  
13 assessing services are provided to a township under contract.

14 SECTION 132. IC 36-7-11.2-58, AS AMENDED BY P.L.219-2007,  
15 SECTION 122, IS AMENDED TO READ AS FOLLOWS  
16 [EFFECTIVE JULY 1, 2008]: Sec. 58. (a) A person who has filed a  
17 petition under section 56 or 57 of this chapter shall, not later than ten  
18 (10) days after the filing, serve notice upon all interested parties. The  
19 notice must state the following:

20 (1) The full name and address of the following:

21 (A) The petitioner.

22 (B) Each attorney acting for and on behalf of the petitioner.

23 (2) The street address of the Meridian Street and bordering  
24 property for which the petition was filed.

25 (3) The name of the owner of the property.

26 (4) The full name and address of, and the type of business, if any,  
27 conducted by:

28 (A) each person who at the time of the filing is a party to; and

29 (B) each person who is a disclosed or an undisclosed principal  
30 for whom the party was acting as agent in entering into;

31 a contract of sale, lease, option to purchase or lease, agreement to  
32 build or develop, or other written agreement of any kind or nature  
33 concerning the subject property or the present or future  
34 ownership, use, occupancy, possession, or development of the  
35 subject property.

36 (5) A description of the contract of sale, lease, option to purchase  
37 or lease, agreement to build or develop, or other written  
38 agreement sufficient to disclose the full nature of the interest of  
39 the party or of the party's principal in the subject property or in  
40 the present or future ownership, use, occupancy, possession, or  
41 development of the subject property.

42 (6) A description of the proposed use for which the rezoning or  
43 zoning variance is sought, sufficiently detailed to appraise the  
44 notice recipient of the true character, nature, extent, and physical  
45 properties of the proposed use.

46 (7) The date of the filing of the petition.

47 (8) The date, time, and place of the next regular meeting of the

commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

(1) the offices of the township assessors **(if any)**; or

(2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 133. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. As used in this chapter, "notice" means written notice:

(1) served personally upon the person, official, or office entitled to the notice; or

(2) served upon the person, official, or office by placing the notice in the United States mail, first class postage prepaid, properly addressed to the person, official, or office. Notice is considered served if mailed in the manner prescribed by this subdivision properly addressed to the following:

(A) The governor, both to the address of the governor's official residence and to the governor's executive office in Indianapolis.

(B) The Indiana department of transportation, to the commissioner.

(C) The department of natural resources, both to the director of the department and to the director of the department's division of historic preservation and archeology.

(D) The municipal plan commission.

(E) An occupant, to:

(i) the person by name; or

(ii) if the name is unknown, the "Occupant" at the address of the primary or secondary property occupied by the person.

(F) An owner, to the person by the name shown to be the name of the owner, and at the person's address, as appears in the records in the bound volumes of the most recent real estate tax assessment records as the records appear in:

(i) the offices of the township assessors **(if any)**; or

(ii) the office of the county assessor.

(G) The society, to the organization at the latest address as shown in the records of the commission.

1 SECTION 134. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,  
 2 SECTION 124, IS AMENDED TO READ AS FOLLOWS  
 3 [EFFECTIVE JULY 1, 2008]: Sec. 52. (a) A person who has filed a  
 4 petition under section 50 or 51 of this chapter shall, not later than ten  
 5 (10) days after the filing, serve notice upon all interested parties. The  
 6 notice must state the following:

7 (1) The full name and address of the following:

8 (A) The petitioner.

9 (B) Each attorney acting for and on behalf of the petitioner.

10 (2) The street address of the primary and secondary property for  
 11 which the petition was filed.

12 (3) The name of the owner of the property.

13 (4) The full name and address of and the type of business, if any,  
 14 conducted by:

15 (A) each person who at the time of the filing is a party to; and

16 (B) each person who is a disclosed or an undisclosed principal  
 17 for whom the party was acting as agent in entering into;

18 a contract of sale, lease, option to purchase or lease, agreement to  
 19 build or develop, or other written agreement of any kind or nature  
 20 concerning the subject property or the present or future  
 21 ownership, use, occupancy, possession, or development of the  
 22 subject property.

23 (5) A description of the contract of sale, lease, option to purchase  
 24 or lease, agreement to build or develop, or other written  
 25 agreement sufficient to disclose the full nature of the interest of  
 26 the party or of the party's principal in the subject property or in  
 27 the present or future ownership, use, occupancy, possession, or  
 28 development of the subject property.

29 (6) A description of the proposed use for which the rezoning or  
 30 zoning variance is sought, sufficiently detailed to appraise the  
 31 notice recipient of the true character, nature, extent, and physical  
 32 properties of the proposed use.

33 (7) The date of the filing of the petition.

34 (8) The date, time, and place of the next regular meeting of the  
 35 commission if a petition is for approval of a zoning variance. If a  
 36 petition is filed with the development commission, the notice does  
 37 not have to specify the date of a hearing before the commission or  
 38 the development commission. However, the person filing the  
 39 petition shall give ten (10) days notice of the date, time, and place  
 40 of a hearing before the commission on the petition after the  
 41 referral of the petition to the commission by the development  
 42 commission.

43 (b) For purposes of giving notice to the interested parties who are  
 44 owners, the records in the bound volumes of the recent real estate tax  
 45 assessment records as the records appear in:

46 (1) the offices of the township assessors (**if any**); or

47 (2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 135. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the resolution adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, township assessors (**if any**), and the county assessor with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents.

SECTION 136. IC 36-7-30-31, AS AMENDED BY P.L.219-2007, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

- (1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.
- (2) That military base property held by a reuse authority is exempt from property taxation, resulting in the lack of an adequate tax base to support the increased governmental services.
- (3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the reuse authority.
- (4) That the appropriate maximum PILOTS would be the amount

1 of the property taxes that would be paid if the tangible property  
2 were not exempt.

3 (d) The fiscal body of the unit may adopt an ordinance to require a  
4 reuse authority to pay PILOTS at times set forth in the ordinance with  
5 respect to tangible property of which the reuse authority is the owner  
6 or the lessee and that is exempt from property taxes. The ordinance  
7 remains in full force and effect until repealed or modified by the fiscal  
8 body.

9 (e) The PILOTS must be calculated so that the PILOTS do not  
10 exceed the amount of property taxes that would have been levied by the  
11 fiscal body for the unit upon the tangible property described in  
12 subsection (d) if the property were not exempt from property taxation.

13 (f) PILOTS shall be imposed as are property taxes and shall be  
14 based on the assessed value of the tangible property described in  
15 subsection (d). ~~Except as provided in subsection (j);~~ The township  
16 **assessors assessor, or the county assessor if there is no township**  
17 **assessor for the township**, shall assess the tangible property described  
18 in subsection (d) as though the property were not exempt. The reuse  
19 authority shall report the value of personal property in a manner  
20 consistent with IC 6-1.1-3.

21 (g) Notwithstanding any other law, a reuse authority is authorized  
22 to pay PILOTS imposed under this section from any legally available  
23 source of revenues. The reuse authority may consider these payments  
24 to be operating expenses for all purposes.

25 (h) PILOTS shall be deposited in the general fund of the unit and  
26 used for any purpose for which the general fund may be used.

27 (i) PILOTS shall be due as set forth in the ordinance and bear  
28 interest, if unpaid, as in the case of other taxes on property. PILOTS  
29 shall be treated in the same manner as property taxes for purposes of  
30 all procedural and substantive provisions of law.

31 ~~(j) If the duties of the township assessor have been transferred to the~~  
32 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~  
33 ~~township assessor in this section is considered to be a reference to the~~  
34 ~~county assessor.~~

35 SECTION 137. IC 36-7-30.5-34, AS AMENDED BY P.L.219-2007,  
36 SECTION 139, IS AMENDED TO READ AS FOLLOWS  
37 [EFFECTIVE JULY 1, 2008]: Sec. 34. (a) As used in this section, the  
38 following terms have the meanings set forth in IC 6-1.1-1:

- 39 (1) Assessed value.
- 40 (2) Owner.
- 41 (3) Person.
- 42 (4) Personal property.
- 43 (5) Property taxation.
- 44 (6) Tangible property.
- 45 (7) Township assessor.

46 (b) As used in this section, "PILOTS" means payments in lieu of  
47 taxes.



(c) The general assembly finds the following:

(1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.

(2) That military base property held by a development authority is exempt from property taxation, resulting in the lack of an adequate tax base to support the increased governmental services.

(3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the development authority.

(4) That the appropriate maximum PILOTS would be the amount of the property taxes that would be paid if the tangible property were not exempt.

(d) The fiscal body of the unit may adopt an ordinance to require a development authority to pay PILOTS at times set forth in the ordinance with respect to tangible property of which the development authority is the owner or the lessee and that is exempt from property taxes. The ordinance remains in full force and effect until repealed or modified by the fiscal body.

(e) The PILOTS must be calculated so that the PILOTS do not exceed the amount of property taxes that would have been levied by the fiscal body for the unit upon the tangible property described in subsection (d) if the property were not exempt from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (d). ~~Except as provided in subsection (j);~~ The township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township,** shall assess the tangible property described in subsection (d) as though the property were not exempt. The development authority shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(g) Notwithstanding any other law, a development authority is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The development authority may consider these payments to be operating expenses for all purposes.

(h) PILOTS shall be deposited in the general fund of the unit and used for any purpose for which the general fund may be used.

(i) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as property taxes for purposes of all procedural and substantive provisions of law.

~~(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 138. IC 36-9-11.1-11, AS AMENDED BY P.L.219-2007,

SECTION 143, IS AMENDED TO READ AS FOLLOWS  
 [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) All property of every kind, including air rights, acquired for off-street parking purposes, and all its funds and receipts, are exempt from taxation for all purposes. When any real property is acquired by the consolidated city, the county auditor shall, upon certification of that fact by the board, cancel all taxes then a lien. The certificate of the board must specifically describe the real property, including air rights, and the purpose for which acquired.

(b) A lessee of the city may not be assessed any tax upon any land, air rights, or improvements leased from the city, but the separate leasehold interest has the same status as leases on taxable real property, notwithstanding any other law. ~~Except as provided in subsection (c);~~ Whenever the city sells any such property to anyone for private use, the property becomes liable for all taxes after that, as other property is so liable and is assessed, and the board shall report all such sales to the township assessor, **or the county assessor if there is no township assessor for the township**, who shall cause the property to be upon the proper tax records.

~~(c) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."~~

Delete pages 138 through 154.

Page 155, delete lines 1 through 2, begin a new paragraph and insert:

"SECTION 168. THE FOLLOWING ARE REPEALED  
 [EFFECTIVE JULY 1, 2008]: IC 3-8-1-23.5; IC 6-1.1-1-5.5;  
 IC 6-1.1-1-22.7; IC 6-1.1-4-13.8; IC 6-1.1-35.2-1; IC 6-1.1-35.5-9.

SECTION 171. [EFFECTIVE UPON PASSAGE] **(a) The following are transferred to the county assessor on July 1, 2008:**

**(1) real and personal property of township trustee-assessors in the county used solely to carry out property assessment duties;**

**(2) obligations outstanding on June 30, 2008, of township trustee-assessors in the county relating to property assessment duties; and**

**(3) in a township served before July 1, 2008, by a township trustee-assessor, funds on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor.**

**(b) Before July 1, 2008, the county assessor shall interview, or give the opportunity to interview to, each individual who:**

**(1) is an employee of a trustee-assessor in the county immediately before July 1, 2008; and**

**(2) applies before June 1, 2008, for an employment position referred to in subsection (a)(1).**

1       (c) A township served before July 1, 2008, by a township  
2 trustee-assessor shall transfer to the county assessor all revenue  
3 received after June 30, 2008, that is received by the township to  
4 carry out property assessment duties in the amount determined by  
5 the county auditor."

6       Page 155, delete lines 10 through 42.

7       Re-number all SECTIONS consecutively.

(Reference is to SB 16 as printed January 11, 2008.)

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Senator YOUNG R MICHAEL